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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 7





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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

JOHN A. KERVICK, *State Treasurer*

DIVISION OF TAXATION

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

JAMES A. ARNOLD, JR., *Chief, Tax Research and Statistics*

Bureaus:

Beverage Tax Bureau—Joseph A. Cannon, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—Edward S. Landerkin, State Supervisor.

Emergency Transportation Tax Bureau—Augustus J. Costigan,
State Supervisor.

Local Property Tax Bureau—Alan F. Hart, State Supervisor.

Motor Fuels Tax Bureau—Irving Goll, State Supervisor.

Outdoor Advertising Tax Bureau—Vincent R. Stolowski, State
Supervisor.

Public Utility Tax Bureau—J. Henry Ditmars, State Supervisor.

Sales Tax Bureau—Robert J. Costigan, State Supervisor.

Transfer Inheritance Tax Bureau—Nicholas C. Maida, State Super-
visor.

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LETTER OF TRANSMITTAL

Trenton, July 1, 1967.

*To the Hon. Richard J. Hughes, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R. S. 54:1-13. It covers the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1967 and it sets forth the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations for the calendar year 1967. Principal activities during the covered year are summarized in the statement accompanying this letter of transmittal.

The Sales and Use Tax Act

The New Jersey Sales and Use Tax Act which went into effect on July 1, 1966, has successfully completed its first year of operation. Anticipated revenue receipts were fully realized and administrative implementation is proceeding at a steadily improving level. Many problems remain, of course, but the initial backlog which characteristically accompanies inauguration of a new tax law has been substantially cleared away.

After a year of operation, it is probably no exaggeration to say that implementation of this tax has proceeded without extraordinary incident. Undoubtedly, its public acceptance was aided by its "humane" exemption features. No other state of the more than 40 which impose a general sales tax exceeds New Jersey in the extent to which the major necessities of the average family are excluded from the tax. Just a partial list will illustrate the wide scope of the exemptions: rent, food purchased at the market for consumption at home, clothing and foot-

wear, prescription medicines and drugs, dentures, eyeglasses, hearing aids, prosthetic and orthopedic devices, fuels, utility services such as light, heat, telephone, water, sewer, transportation, etc. In addition, the 1967 Legislature has requested the State Tax Policy Commission to submit recommendations to the 1968 Legislature covering possible exemption of various household supplies, non-prescription drugs, veterinary drugs, and a variety of non-profit civic and fraternal organizations.

1967—Year of Preparation

The year 1967 was marked by intensive preparation for implementation of the new tax program enacted by the 1966 Legislature and designed to replace local taxation of tangible personal property used in business. Rate and other revisions of the Corporation Business Tax were smoothly integrated into the existing Corporation Business Tax administrative structure. However, the trio of new taxes—the Unincorporated Business Tax, the Retail Gross Receipts Tax and the Business Personal Property Tax—all required organization of administrative machinery and staff; extensive research and the drafting of operating procedures, rules, regulations, forms and instructions; conducting numerous public meetings throughout the State with professional and business organizations; and general dissemination of informational material to the public at large.

The first tax payments under these new tax laws will be received in 1968 and the proceeds are dedicated to be distributed to municipalities as a replacement for the local personal property taxes relinquished by them under the 1966 Legislation. Each municipality is assured of receiving no less from the replacement program than it collected from business personal property taxes in 1964, 1965 or 1966, whichever was greatest. If the aggregates of the replacement taxes collected by the State do not yield enough to accomplish this purpose, the State will make up the difference from general revenues.

Professionalization of Assessors

The 1967 Legislature enacted an assessor qualification law to require that all assessors must be certified in terms of their professional qualifications. The law provides for an orderly transition period to

permit incumbent assessors and others to get academic training and professional experience requirements for certification. Except as to incumbents who have served without interruption since enactment of the qualification law, no person may, after July 1, 1971, be appointed or elected assessor unless he holds a tax assessor certificate.

This new legislation places New Jersey in a prominent position among states with established professional qualifications for assessors coupled with greater tenure security. Professional status implies professional responsibilities and, of course, professional compensation. New Jersey is fortunate to have a large number of experienced assessors capable of professional performance and dedicated to professional ethics. The new assessor qualification law is expected to provide a stimulus to improved competence in this important area of tax administration.

Automated Property Tax Rolls

Something new has been added to the New Jersey dialogue about electronic data processing of local tax records. Discussion of what might be done can now give way to examination of what can be and has been done. In a pilot program developed by the State Division of Taxation with the cooperation of the Somerset County Board of Taxation, all municipal tax rolls in that County have been converted to a form suitable for data processing treatment. The conversion is complete, it is accurate and it works. The program is now available to all counties.

New Jersey thus has available a pilot demonstration of the capabilities and efficiency of electronic data processing in the local property tax field. It gives great promise for eliminating the drudgery of paper work, thus affording to both assessors and county boards of taxation greater freedom to effectively perform their respective functions in the determination of the taxable value of real property. An important additional benefit will be the prompt availability of vastly improved records for compiling local property tax data so essential to sound tax administration and tax policy development.

New Division of Taxation Building

The Division's Annual Report for the year 1961 carried a reference to the dispersal of the various Bureaus in 9 different locations. Today,

the 10 Bureaus are scattered in 11 different locations and only one is in the same building as the Office of the Director. The mere fact of dispersal has generated many operating difficulties. It is, therefore, gratifying to be able to report that, at this writing, plans are being completed for a single building to house all of the Bureaus of the Division of Taxation. Quite aside from the convenience of such consolidation, it will surely make possible many economies and service improvements not presently feasible.

Respectfully submitted,

WILLIAM KINGSLEY,

Acting Director, Division of Taxation.

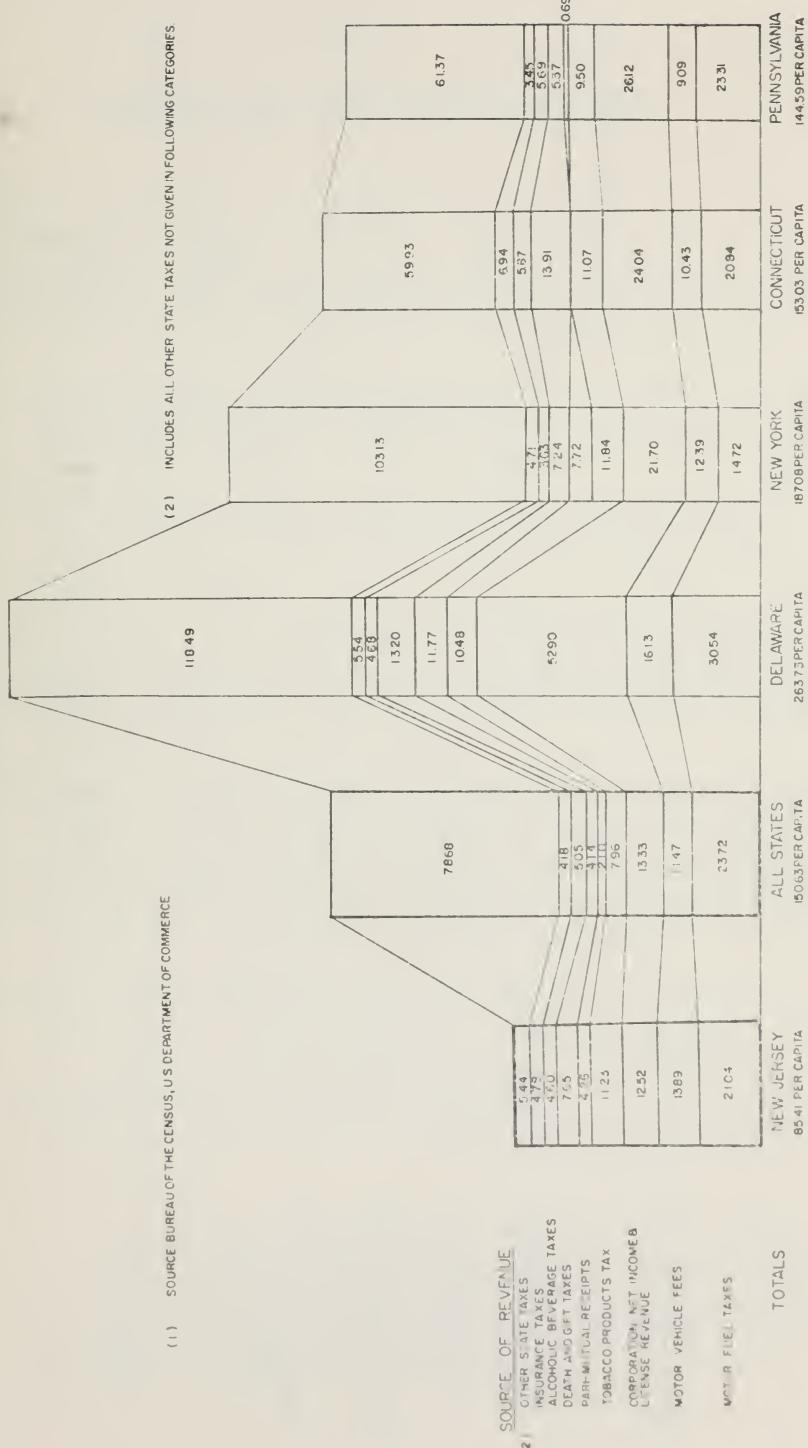
PER CAPITA STATE TAX COLLECTIONS (1955-1960)

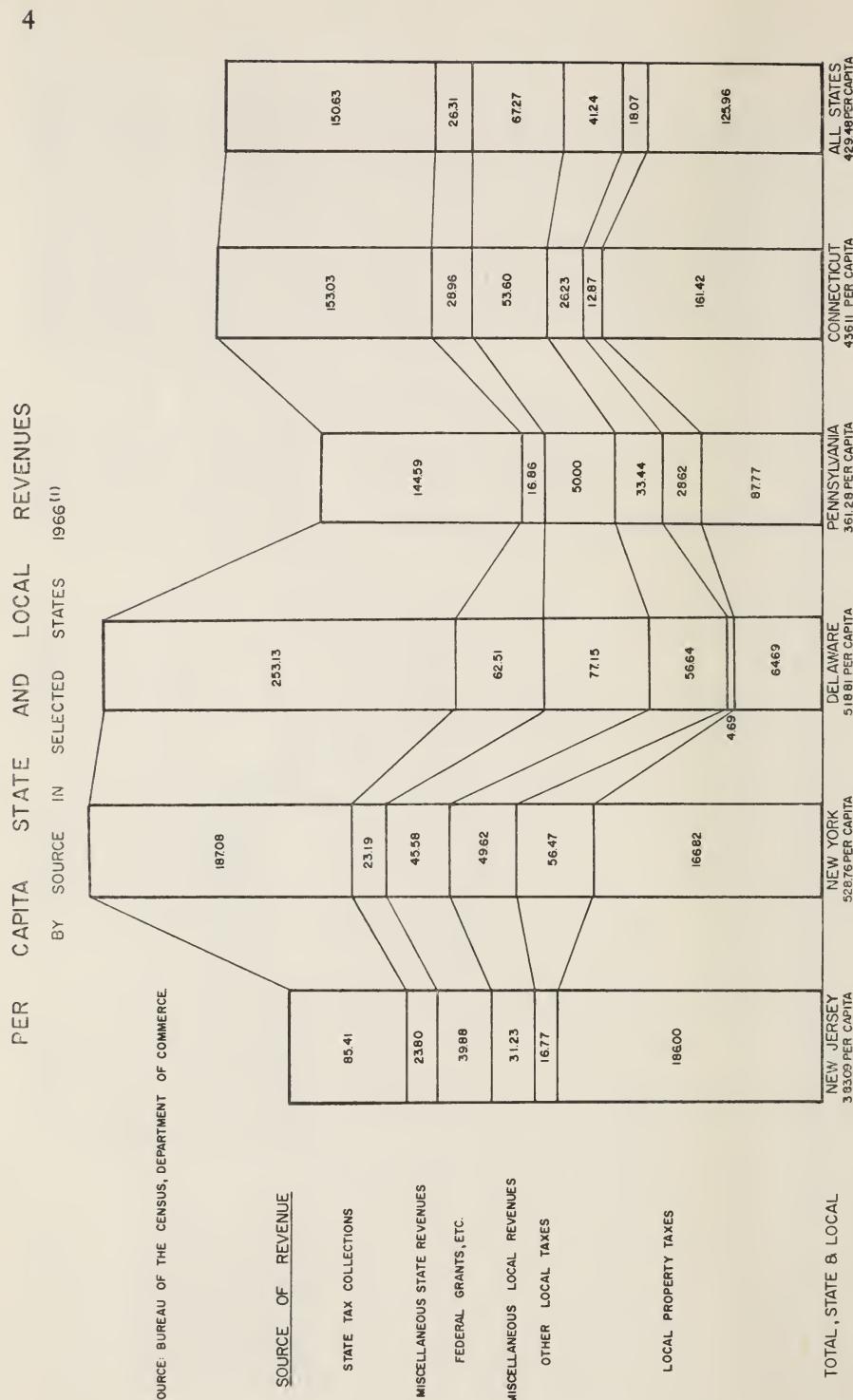
CHART SHOWING NEW JERSEY PER CAPITA TAX IN COMPARISON TO THE AVERAGE OF ALL STATES AND OF NEIGHBORING STATES

1) SOURCE BUREAU OF THE CENSUS, U.S. DEPARTMENT OF COMMERCE

INCLUDES ALL OTHER STATE TAXES NOT GIVEN IN FOLLOWING CATEGORIES.

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SUMMARY OF ACTIVITIES

Six Kinds of Activity

Responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories as follows:

Tax Collections—Administration of all taxes collected by the State for State and local purposes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees.

Tax Apportionments—Assessment and apportionment of taxes upon public utilities and domestic insurance companies for local collection.

Equalization Table—Preparation and promulgation of annual Table of Equalized Valuations in each of the 568 local taxing districts, as a basis for apportioning State financial aid to local school districts.

Services to Local Taxing Districts—Supervision of local property tax assessment standards and procedures and administrative services to local taxing districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, etc.

Tax Study and Development—The Division is engaged in continuous study and preparation of materials relating to its own operation and to tax matters under consideration by the Legislature. This includes the development of new or revised procedures to meet the requirements of legislative changes as they are made.

Police Functions—Administration of fair trade practice requirements under “unfair cigarette sales act” and “an act to regulate the sale of motor fuels.” The Division is also responsible for enforcement of standards under which permits are granted for outdoor advertising displays.

1. *Tax Collections*

The Division of Taxation's revenue bureaus collected taxes totaling \$705,222,688 during the fiscal year ended June 30, 1967. These net revenue collections represented 84.7% of all major tax revenues collected by the State. Taxes collected outside the Division of Taxation include motor vehicle fees, pari-mutuel racing receipts, boxing and wrestling taxes and motor carriers road taxes.

Table 1 indicates the relative growth rates of the Division's revenue collections. In the 1967 fiscal year the Division of Taxation's net revenue collections aggregated \$238,566,461 or 51.1% more than the net collections of \$466,666,227 for the 1966 fiscal year and \$278,527,703 or 65.3% more than the net collections of \$426,694,985 for the fiscal year ended June 30, 1965.

Analysis of the Division of Taxation's total net revenue collection indicates the following: net alcoholic beverage tax collections increased \$373,647 (1.2%) from \$31,744,939 in 1966 to \$32,118,586 in 1967; net cigarette tax collections increased \$18,791,344 (24.2%) from \$77,725,394 in 1966 to \$96,516,738 in 1967. Net corporation business taxes increased \$6,480,509 (7.3%) from \$88,572,941 in 1966 to \$95,059,450 in 1967; net emergency transportation tax collections increased \$1,134,048 (11.7%) from \$9,689,320 in 1966 to \$10,823,368 in 1967. Net inheritance tax collections increased \$5,007,251 (9.9%) from \$50,498,404 to \$55,505,655 in 1967; insurance tax collections increased \$1,979,043 (6.1%) from \$32,245,969 to \$34,225,012 in 1967. Net motor fuels tax collections increased \$3,212,358 (2.2%) from \$145,181,705 in 1966 to \$148,394,063 in 1967; net outdoor advertising tax collections increased \$803 (0.6%) from \$128,611 in 1966 to \$129,414 in 1967. Net public utility excise tax collections increased \$953,935 (6.6%) from \$14,449,232 in 1966 to \$15,403,167 in 1967; and net railroad tax collections for State use increased \$5,912,436 (209.6%) from \$2,821,190 in 1966 to \$8,733,626 in 1967. (See Table I, footnotes J and K.) Sales Tax revenues in 1967 were \$208,313,609.

Table 2 shows administrative costs incurred in fiscal 1967 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a per cent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division figure of 1.1% these tax collection costs range from 0.4% for

TABLE I
MAJOR STATE COLLECTIONS—1965-1967

Collected by Division of Taxation	Collections During Fiscal Years Ended June 30			Increase or Decrease			Per Cent of Total Collections		
	1967	1966	1965	1967 over 1966	1966 over 1965	1967	1966	1965	
Beverage Taxes (a)	\$32,118,586	\$31,744,939	\$29,979,945	\$373,647	1.2%	\$1,764,994	5.9%	3.9%	5.4% 5.5%
Cigarette Tax and Licenses	96,516,788	77,725,394	71,489,483	18,791,344	24.2	6,235,911	8.7	11.6	13.1 13.1
Corporation Business Tax	(95,059,450)	(88,572,941)	(77,518,140)	(6,486,509)	(7.3)	(11,054,801)	(14.3)	(11.4)	(15.0) (14.2)
Net Worth (b)	44,537,028	43,597,569	40,329,820	939,459	2.1	3,267,749	8.1	5.4	7.4 7.4
Net Income	49,163,200	43,854,633	36,173,169	5,308,567	12.1	7,681,464	21.2	5.9	7.4 6.6
Financial Business Tax (c)	1,359,222	1,120,739	1,015,151	238,483	21.3	105,588	10.4	0.2	0.2 0.2
Emergency Transportation Tax	10,823,368	9,689,320	7,884,070	1,134,048	11.7	1,805,250	22.9	1.3	1.7 1.4
Inheritance-Estate Taxes (d)	55,505,655	50,498,404	47,447,573	5,007,251	9.9	3,050,831	6.4	6.7	8.5 8.6
Insurance Taxes	34,225,012	32,245,969	24,012,978	1,979,043	6.1	8,043,991	33.2	4.1	5.4 4.4
Motor Fuels Tax (e)	148,394,063	145,181,705	137,688,681	3,212,035	2.2	7,493,024	5.4	17.8	24.5 24.5
Outdoor Advertising Tax	1,29,414	128,611	133,065	803	0.6	—4,454	—3.3	0.1	* *
Public Utility Taxes (f)	15,403,167	14,449,232	13,588,734	953,935	6.6	860,498	6.3	1.8	2.4 2.5
Railroad Taxes	(873,3626)	(16,429,712)	(16,663,316)	(6,696,086)	(—46.8)	(—333,604)	(—2.0)	(1.1)	(2.8) (3.1)
State Use (f)	8,733,626(j)	2,821,190	5,912,436	209.6	919,640	7.6	1.1	0.5	0.5 0.5
Local Use (g)	(k)	13,608,522	14,141,766	—13,608,522	—100.0	—533,244	—3.8	2.3	2.6 2.6
Sales Tax	208,313,609	208,313,609	208,313,609	... ...	...	...	25.0	...	...
Total Collected by Division	\$705,222,688	\$466,666,227	\$426,694,985	\$238,556,461	51.1	\$39,971,242	(9.4%)	84.7%	78.8% 78.0%
Collected Outside Division of Taxation									
Boxing-Wrestling Taxes	\$18,931	\$12,162	\$21,077	\$6,769	55.7%	—\$8,915	—42.3%	0.1%	* * 0.2%
Motor Carriers Road Taxes	1,735,630	1,526,386	1,273,117	209,244	13.7	253,269	19.9	0.2	0.3% 0.3% 16.5
Motor Vehicle Fees, etc.	96,252,193	94,322,672	89,946,544	1,929,521	2.0	4,376,128	4.9	11.5	15.9 15.9
Pari-Mutuel Taxes	29,044,861	29,453,572	28,917,827	—408,711	—1.4	535,745	1.9	3.5	5.0 5.3
Total Collected Outside Division	\$127,051,615	\$125,314,792	\$120,158,565	\$1,736,823	1.4%	\$5,156,228	4.3%	15.3%	21.2% 22.0%
Total Major State Tax Collections	\$832,274,303	\$591,981,019	\$546,853,550	\$240,293,284	40.6%	\$45,127,469	8.3%	100.0%	100.0% 100.0%

TABLE I—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease		Per Cent of Total Distribution	
	1967	1966	1965	Amount	Per Cent	1967	1966
State Use							
Local Use (g)	\$830,605,157	\$574,565,475	\$528,188,706	\$256,039,682	+44.6%	\$46,376,769	+8.8%
Dedicated (h)	1,359,223	17,118,035	17,729,336	-15,758,812	-92.1	-611,301	-3.4
	309,923	297,509	889,622	+12,414	+4.2	-592,113	-66.6
* Less than 0.1%.						*	*

(a) Net after refunds:

Gross Receipts: 1965 \$ 29,980,326; 1966 \$ 31,745,419; 1967 \$ 32,118,844
Refunds: 1965 \$ 380; 1966 \$ 481; 1967 \$ 258

(b) Includes Interest and Penalties:

1965 \$ 594,029; 1966 \$ 705,194; 1967 \$ 651,668

Tax Certificates and Miscellaneous:

1965 \$ 45,886; 1966 \$ 51,734; 1967 \$ 43,722

(c) Distributed equally to the taxing district and the county in which place of business is located.

(d) Net after refunds:

Gross Receipts: 1965 \$ 49,907,207; 1966 \$ 52,687,627; 1967 \$ 57,440,722
Refunds: 1965 \$ 2,459,635; 1966 \$ 2,189,223; 1967 \$ 2,435,067

(e) Net after refunds:

Gross Receipts: 1965 \$ 143,785,555; 1966 \$ 151,459,693; 1967 \$ 154,594,709
Refunds: 1965 \$ 6,096,874; 1966 \$ 6,277,988; 1967 \$ 6,200,646

(f) Includes Class I and Class III Railroad Property and Franchise Tax.
(g) Includes Financial Business Tax.

(h) Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund
(i) Consists of the Public Utility Excise Tax adopted in 1963 for the year 1964.

(j) Represents state tax on railroad real property at the rate of \$4.75 per \$100 of true value, c. 139, L. 1966. This law also provides for replacement revenue to municipalities in which railroad property is located.
(k) Railroad property is no longer subject to local property tax, c. 139, L. 1966.

TABLE 2
DIVISION OF TAXATION
COSTS OF ADMINISTRATION
Fiscal Years Ended June 30

Tax Source	Cost of Administration				Number of Personnel*				
	1967		1966		1965		1967	1966	1965
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue			
Beverage	\$595,680	1.3%	\$568,836	1.8%	\$541,970	1.8%	84	82	80
Cigarette	498,100	0.5	409,910	0.5	406,311	0.6	63	53	56
Corporation and Insurance	1,126,375	0.9	1,071,429	0.9	1,050,788	1.0	154	175	176
Emergency Transportation	334,552	3.1	321,090	3.3	252,068	3.2	29	35	35
Inheritance	1,198,683	2.2	1,145,313	2.3	1,044,163	2.2	162	155	155
Motor Fuels	536,100	0.4	526,672	0.4	515,187	0.4	84	84	84
Public Utility	179,623	0.7	177,969	0.7	162,644	0.6	20	22	22
Sales Tax	2,702,808	1.3					353	..	..
Totals	\$7,171,921	1.0	\$4,221,219	0.9%	\$3,973,131	0.9%	949	606	608
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau	\$664,816	....	\$616,358	....	\$680,367	....	83	87	88
Outdoor Advertising Tax Bureau	79,262	....	78,153	....	76,849	....	11	11	12
Totals	\$744,078	....	\$694,511	....	\$757,216	....	94	98	100
Director's Office	\$136,668	....	\$138,854	....	\$117,056	....	11	12	11
Division Totals	\$8,050,667	1.1%	\$5,054,584	1.1%	\$4,847,403	1.1%	1,054	716	719

* As of June 30 of the fiscal year.

Motor Fuels and 0.5% for Cigarette to 3.1% for Emergency Transportation taxes.

Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

The principal features of each of the taxes administered by the Division, as well as a discussion of the many aspects of each Bureau's operations, are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

2. Tax Apportionments

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$119,483,142 of public utility and insurance taxes to municipalities and counties for local collection during the fiscal year 1965-1966. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as to the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. In 1967 the total was \$3,516,972 for 121 water companies. As indicated below all taxes

	1965	1966	1967	Increase 1966-67
Public Utility Taxes (other than railroad): Payable directly to the several taxing districts of the State (less State Administrative costs — 1965, \$32,723) 1966, \$48,345; 1967, \$46,890 ...	\$100,888,494	\$107,023,206	\$114,481,833	\$7,458,627
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	4,015,765	4,075,774	4,376,145	300,371
Payable directly to counties —12½%	573,680	582,253	625,164	42,911
Total Insurance	\$4,589,445	\$4,658,027	\$5,001,309	\$343,282
Total Taxes Apportioned..	\$105,477,939	\$111,681,233	\$119,483,142	\$7,801,909

apportioned increased \$7,801,909 (7.0%) between 1966 and 1967 as compared to \$6,203,294 (5.9%) between 1965 and 1966.

3. Equalization Tables

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program cost and thus the amount of State aid to local school districts.

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1966 was derived from an examination of 174,992 real estate sales recorded between July 1, 1964 and June 30, 1965 and 182,025 sales recorded between July 1, 1965 and June 30, 1966. On the basis of these samples all taxable real estate, assessed at \$26,769,388,867 was estimated to have a true value totaling \$41,005,869,549. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the total state-wide equalized valuation was reported at \$42,769,402,772.

The average ratio of assessed value to true value of all real estate in 1966 was shown to be 65.28%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 10.87% in Carteret Borough (Middlesex County) to a high of 116.48% in Milford Borough (Hunterdon County).

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,048,508 parcels of real property in the State. These properties are assessed by approximately 912 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the co-operation of the County Boards of Taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 567 taxing districts, to the 21 County Boards of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

The 1966 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local schools for the school year 1967-1968. Distribution of a major portion of approximately \$198,400,000 of State aid to local schools during the school year 1967-1968 is related directly or indirectly to the equalized valuations in the 1966 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis of apportioning more than \$201,030,134 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts.

The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

The average ratios determined in compiling the Table of Equalized Valuations have also received recognition as guidelines for achieving intra-district assessment equality. Legislation adopted in 1960—Chapter 51, Laws of 1960—established a “common level” basis for assessing tangible personal property used in business and specifically identified “common level” as the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. This legislative recognition of the sales ratio studies conducted by the Division was supplemented by judicial acceptance in the *Kents* case 34 N. J. 21 (1961) of the officially

determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

4. Services to Local Taxing Districts

A principal function of the Division of Taxation is the supervision and coordination of local property tax procedures. The relative importance of the Division's service effort to local taxing districts is derived both from the dominant position of the local property tax within the aggregate State tax structure and from the Division's statutory responsibility to assist local taxing districts in the assurance of equity, uniformity and efficiency in property tax administration.

In 1967, local property tax collections, which increased \$171.9 million (13.87%) over 1966, aggregated \$1,411 million as compared to major State tax collections of \$832 million. In 1967, State and local portions of the State and local tax revenue collections in New Jersey were 37.1% and 62.9%, respectively. In 1966, local property tax collections, which increased \$37.9 million (3.2%) over 1965, aggregated \$1,239 million as compared to major State tax collections of \$592 million. In 1966, State and local portions of the State and local tax revenue collections in New Jersey were 32.3% and 67.7%, respectively.

As shown above, the State portion of the State and local tax revenue in New Jersey was 37.1% in 1967 and 32.3% in 1966. Both these figures were substantially lower than the 50.5% average for all states indicated in recent studies conducted by the United States Bureau of the Census. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 567 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During

the last 13 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

The continuing services of the Local Property Tax Bureau (See Local Property Tax Bureau Summary of Functions for detail) include direct assistance to local assessors and to county boards of taxation in administering the local property tax and cooperation and assistance in implementing recent tax legislation. Annual in-service courses are provided for assessors and special instructions for assessors and other local tax officials are provided whenever any new legislative or judicial development makes new standards of procedure necessary. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.

In addition, numerous publications are made available to aid the local assessor. These include the *Real Property Appraisal Manual for New Jersey Assessors*, the *Assessors Law Manual*, ten annual issues of a *Local Property Tax Bureau Newsletter*, an *Assessors Daily Work Calendar*, and a *Handbook for New Jersey Assessors*.

Equalization tables prepared by the Division also supply an important by-product of statistical information. These data are made available to local governments as an aid to administration of the local property tax and to county boards of taxation for use in apportioning county costs among local taxing districts.

The Public Utility Tax Bureau provides information to local taxing districts relative to the preparation of suitable tax maps. It examines all local tax maps and suggests revisions when they seem appropriate. Completed tax maps are approved by the Bureau and a file of all approved maps is maintained.

In addition to its responsibility to assess and apportion utility taxes and domestic insurance taxes for local collection, the Division of Taxation assesses and collects for local governments all property taxes upon Class II Railroad Property as well as taxes upon financial businesses levied under the Financial Business Tax Act.

5. *Tax Study*

A. *The Environment*

June 30, 1967 ended a fiscal year devoted to extensive study and preparation for changes in New Jersey's tax structure, most of which will go into effect in calendar 1968. In the general election in 1965 the debate concerning methods of raising more State revenues had changed from "whether a broad based tax" to "which broad based tax."

As the 1966 Annual Report noted, the choice was resolved in favor of a sales tax. Consequently, during fiscal 1967, the Division of Taxation devoted much time to quantitative analysis of various aspects of the Sales Tax, including revenue estimates and the impact of certain proposed exemptions.

The continuing debate over personal property taxation came to a head with the adoption of the so-called "Chapter 51 Replacement Package" which is designed to eliminate objectionable features of Chapter 51, (L. 1960)* including "dual" tax rates and widely varying local assessments of business personal property, with a series of State-administered business taxes. These changes, too, were the subject of intensive analysis within the Division, as was the replacement of the old Class II railroad property tax by a tax at the flat rate of \$4.75 per \$100 of true value.

As might be expected in such an environment the Division of Taxation received a large and diverse number of inquiries concerning the several tax proposals and all sorts of alternatives to them. As is always true these inquiries required extensive research and considerable activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other States as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which it represents.

B. *Sales and Use Tax*

Fiscal 1967 was the first year of operation for New Jersey's Sales Tax. This tax, which imposes a levy of 3% on retail sales and on

* For details, see Annual Report of the Division of Taxation, 1966.

certain services, brought in over \$208 million dollars during the year and accounted for 25% of all taxes collected by the Division of Taxation. Exempted from the tax are such items as food for off premises human consumption, clothing, and prescription medicines, and other commodities, such as gasoline, which are taxed separately.

Administration of the Sales Tax has proceeded smoothly, especially considering the fact that the Sales Tax Bureau had just two months from enactment of the law to the effective date of the tax. This large new Bureau, which greatly increased the size of the Division, has been required to make decisions, and make them rapidly, in many areas. For instance, decisions have been required concerning the application of the tax, and interpretation of its various exemptions. In this connection, it should be noted that many proposals for additional exemptions were put forward during the year. While only a small percentage of these were adopted, each proposal required careful study and estimates of its likely effect on Sales Tax Revenue. The most important exemptions adopted during fiscal 1967 (in terms of estimated revenue loss) include the following: services to heating systems in houses or buildings occupied as the home of not more than three independent families; sales of material to non-commercial purchasers to be incorporated into wearing apparel; sales of machinery used in the operation of sewage systems; and sales of tampons and like products.

C. *Business Personal Property*

Acting on recommendations made by a Governor's Committee on Local Property Taxation, the New Jersey Legislature in 1966 enacted a series of state-administered business taxes designed to replace the locally administered business personal property tax. This so-called "Replacement Package" includes four taxes:

1. An increase in the corporation net income tax rate from 1.75% to 3.25%, with the revenues derived from 1.25% of the 1.50% increase being used for local business personal property tax replacement.
2. A tax on machinery and equipment used in business, excepting inventories and farm personal property, at the rate of 1.3% on 50% of original cost, to be levied on a State-wide basis.

3. A tax, at the rate of $\frac{1}{20}$ th of 1% on the gross receipts of all retail stores in excess of \$150,000.
4. On the gross receipts of all unincorporated businesses in excess of \$5,000, a tax at the rate of $\frac{1}{3}$ of 1%.

The "save harmless" provision in the 1966 law was amended in 1967 (c.50, P.L. 1967) to provide that no taxing district shall receive less revenue than the amount levied in 1964, 1965 or 1966, whichever is greater and that in calculating the amount of "save harmless" revenues for 1966, there shall be included in said amount for each municipality the aggregate amount of increases, if any, in taxable valuations of business personal property determined by the county board of taxation during said year upon appeals.

D. *The Local Property Tax Roll Conversion Program*

During the period covered by this report, a significant step forward has been taken by New Jersey in the administration of the local property tax. For years the Division of Taxation has recognized that Electronic Data Processing could be advantageously employed by local taxing districts to, among other things, streamline tax records, produce tax bills, and provide for the retrieval of real property tax data. As a direct result of this recognition, the Division has produced a data processing machine program which can be made available to local taxing districts and counties interested in mechanizing their local tax records.

The program was thoroughly tested in a pilot project in which all local tax records in Somerset County for 1967 were converted to Electronic Data Processing. This pilot project was undertaken by the Division of Taxation in cooperation with the Somerset County Board of Taxation. Thus, for the first time, in 1967, a New Jersey county produced all local tax lists, tax duplicates, and other tax records from input, data card files, supplied by the taxing districts within the county.

Though some individual municipalities had experimented with data processing, the Somerset County conversion was the first taken on a county wide basis. The conversion has been received with enthusiasm by local tax officials because it works. There is considerable additional evidence of a growing interest among local tax officials in this program. The Division of Taxation has received many in-

quiries concerning the program and its implementation. The fullest cooperation has been extended in answering inquiries and in making the program available. It is felt that this program is the most significant innovation in local property tax administration since the development of Equalization Tables.

E. Central Identification Unit

The project of developing a centralized taxpayer identification system is being undertaken by the Division as a by-product of implementing the Chapter 51 Tax Replacement Program on business personal property.

A section, known as the Central Identification Unit, has been designated to prepare and maintain a unified file of taxpayers and taxpayer information. The goals of this Unit are (1) to maintain a unified taxpayer file which would facilitate the mailing of tax material to taxpayers for the various state taxes under which he is enrolled in this program and (2) to maintain a unified taxpayer file which will permit access to information regarding the tax status for all taxes to which he is liable. Included in the long-range planning of this Unit are those highly desirable features which would permit the Unit to assume the responsibilities of a centralized cash control operation for the Division of Taxation.

The taxes presently involved in this program are Corporation Tax, Sales Tax, Business Personal Property Tax, Unincorporated Business Tax and Retail Gross Receipts Tax. It is anticipated that the initial taxpayer file will contain in excess of 350,000 individual taxpayers. All additions, deletions or changes to the file are the responsibility of the Central Identification Unit. This Central File will be, in short, a thoroughly modern, mechanized operation.

F. Corporation Tax Analysis

Application of electronic data processing in the area of corporation tax analysis has continued to make it possible for the Division of Taxation to maintain tax audits on a current basis. Fiscal 1967 was the second year in which the Corporation Tax Bureau has scheduled audits in an orderly manner without the problems of fighting the statute of limitation.

An important by-product of these corporation tax procedures is a current accounting for tax returns and payments received prior to the time when audits are completed. Table 3 shows the detail of payments received pursuant to 1964 tax returns during the fiscal year beginning July 1, 1965.

Reflecting unaudited results obtained from 100,530 corporation returns Table 3 shows that 60,346 corporations report taxes totaling less than \$100. This 60% of all corporations account for \$2,204,381 (25.8%) of the \$85,303,908 total payments received. At the other extreme 122 corporations report taxes in excess of \$100,000 for a total of \$33,874,906 (39.7%) of all payments due.

TABLE 3
CORPORATION TAX BUREAU 1965 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1965 THROUGH JUNE 30, 1966

Tax Amount	Number Corporations	Corporation Tax		Penalty and Interest	Payment Received
		Net Income	Net Worth		
Under \$100—					
Domestic	55,281	\$307,666.37	\$1,637,874.19	\$42,455.82	\$1,987,996.38
Foreign	5,065	28,630.77	183,792.04	3,961.76	216,384.57
Total	60,346	\$336,297.14	\$1,821,666.23	\$46,417.58	\$2,204,380.95
\$100- \$199—					
Domestic	11,258	\$573,494.01	\$1,032,723.60	\$17,388.93	\$1,623,606.54
Foreign	1,081	53,406.70	98,931.91	2,210.76	154,549.37
Total	12,339	\$626,900.71	\$1,131,655.51	\$19,599.69	\$1,778,155.91
\$200- \$299—					
Domestic	5,533	\$597,406.76	\$755,191.12	\$12,364.14	\$1,364,962.02
Foreign	602	57,815.82	90,725.24	1,905.21	150,446.27
Total	6,135	\$655,222.58	\$845,916.36	\$14,269.35	\$1,515,408.29
\$300- \$399—					
Domestic	3,576	\$582,878.82	\$654,775.40	\$8,689.88	\$1,246,344.10
Foreign	430	63,501.46	85,993.40	1,653.96	151,148.82
Total	4,006	\$646,380.28	\$740,768.80	\$10,343.84	\$1,397,492.92
\$400- \$499—					
Domestic	2,675	\$609,424.26	\$588,184.97	\$7,610.32	\$1,205,219.55
Foreign	345	65,432.18	88,847.49	1,114.11	155,393.78
Total	3,020	\$674,856.44	\$677,032.46	\$8,724.43	\$1,360,613.33

\$500- \$999—				
Domestic				
Foreign				
Total				
\$1,000- \$1,999—				
Domestic				
Foreign				
Total				
\$2,000- \$2,999—				
Domestic				
Foreign				
Total				
\$3,000- \$3,999—				
Domestic				
Foreign				
Total				
\$4,000- \$4,999—				
Domestic				
Foreign				
Total				
\$5,000- \$9,999—				
Domestic				
Foreign				
Total				
\$10,000-\$24,999—				
Domestic				
Foreign				
Total				

TABLE 3—Continued
 CORPORATION TAX BUREAU 1965 RETURNS CASH RECEIPTS
 RECEIVED DURING THE FISCAL YEAR JULY 1, 1965 THROUGH JUNE 30, 1966

Tax Amount	Number Corporations	Corporation Tax		Penalty and Interest	Payment Received
		Net Income	Net Worth		
\$25,000-\$49,999—					
Domestic	60	\$1,058,446.37	\$1,001,332.92	\$891.95	\$2,060,671.24
Foreign	107	1,959,717.79	1,919,327.80	10,998.20	3,890,043.79
Total	167	\$3,018,164.16	\$2,920,660.72	\$11,890.15	\$5,950,715.03
\$50,000-\$74,999—					
Domestic	30	\$744,947.78	\$1,084,212.38	\$1,344.41	\$1,830,504.57
Foreign	45	1,381,030.12	1,393,956.68	3,593.89	2,778,580.69
Total	75	\$2,125,977.90	\$2,478,169.06	\$4,938.30	\$4,609,085.26
\$75,000-\$99,999—					
Domestic	10	\$402,995.61	\$464,039.22	\$7,970.27	\$875,005.10
Foreign	14	604,546.69	593,397.78	1,321.86	1,199,266.33
Total	24	\$1,007,542.30	\$1,057,437.00	\$9,292.13	\$2,074,271.43
\$100,000 and Over—					
Domestic	47	\$4,785,335.06	\$6,824,563.38	\$11,090.52	\$11,620,988.96
Foreign	75	14,024,148.72	8,202,230.14	27,538.38	22,233,917.24
Total	122	\$18,809,483.78	\$15,026,793.52	\$38,628.90	\$33,874,906.20
Total—					
Domestic	89,787	\$20,016,901.26	\$23,167,488.07	\$168,168.89	\$43,332,558.22
Foreign	10,743	23,673,140.24	18,180,900.80	97,308.78	41,911,349.82
Total	100,530	\$43,690,041.50	\$41,348,388.87	\$265,477.67	\$85,333,908.04

6. Police Functions

Aside from the kind of enforcement commonly associated with the assessment and collection of taxes, the Division of Taxation is responsible for administering certain regulatory measures not directly related to taxation. This requires the policing of trade practices and prices charged in the sale of cigarettes and motor fuels and the enforcement of restrictions upon the display of outdoor advertising.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6-2(e) (An act to regulate the retail sale of motor fuels) the Director of Taxation issued Regulation No. RC-4 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and generate price instability within the industry.

The Motor Fuels Tax Bureau also increased its activities in checking retail dealers for the use of lotteries, prizes, wheels of fortune, punch boards or other games of chance in connection with the sale of motor fuels.

No special activity occurred in the administration of the Unfair Motor Fuels Practice Act which prohibits supplying companies from discriminating in tank wagon price between different retail dealers purchasing the same grade, quantity or quality of branded motor fuels, except to meet competition. Most of the large oil companies are on "fair trade," as a result of which there was almost a total absence of unsettled price conditions in the State.

Chapter 191, Laws of 1959 (Section 11) established restrictions upon the display of Outdoor Advertising, and the Outdoor Advertising Tax Bureau is responsible for enforcing them. This involves examination of permit applications as they are submitted, checking of unauthorized displays erected contrary to law, and taking appropriate disciplinary action.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

CIGARETTE TAX

License—Assignability and Transferability—Chapter 260, Laws of 1966 (approved September 1, 1966). Amends N. J. S. A. 54:40A-4 to provide that a purchaser or assignee of a licensed wholesaler or licensed distributor, or any other person upon whom the business of a licensed wholesaler or licensed distributor shall devolve by operation of law, shall, upon application to the director, be entitled to an assignment or transfer of the wholesale or distributor license for the balance of the existing license period upon payment of a \$5 fee.

Transportation of Unstamped Cigarettes—Bond—Vehicle—Penalty—Chapter 312, Laws of 1966 (approved December 19, 1966). Amends N. J. S. A. 54:40A-32 to provide that the owner or any person having a security interest in any vehicle seized for transporting unstamped cigarettes may secure release of his vehicle by depositing with the clerk of the court, in which the proceeding is pending, a bond in an amount to be fixed by the court, conditioned upon the return of said vehicle to the director upon demand after completion of the proceeding. The transporter who violates the act is a disorderly person.

CORPORATION BUSINESS TAX

Corporation Business Tax—Agricultural Cooperatives—Exemption—Chapter 285, Laws of 1966 (approved October 3, 1966). Amends the Agricultural Co-operative Associations Law (Chapter 13, Title 4) to provide that an agricultural cooperative organized under Chapter 13, Title 4, or a foreign corporation duly authorized under R. S. 4:13-15, with or without capital stock, shall pay an annual fee to the Secretary of Agriculture of \$10 in lieu of all franchise or corporation taxes. The amendment specifically exempts qualified cooperatives from the Corporation Business Tax Act and the Uniform Security Law provided that on or before the first day of the eighteenth month following the date of filing of the certificate of incorporation with the Secretary of Agriculture, the association shall have applied for or received a letter of exemption from the Internal Revenue Service and the same is filed with the Secretary of Agriculture. On or before September 1 of each year, the Secretary of Agriculture is required to certify to the Director of the Division of Taxation the names of all agricultural cooperative associations that have complied with the requirements of N. J. S. A. 4:13-2.1. **Note**—N. J. S. A. 54:10A-3(b) has exempted agricultural cooperative associations incorporated under or subject to Chapter 13, Title 4 and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Internal Revenue Code (c. 174, L. 1960).

Exempt Corporations—Exception—Chapter 48, Laws of 1967 (approved May 16, 1967). Amends N. J. S. A. 54:10A-3(a) to provide that the exemption from the Corporation Business Tax of corporations subject to gross receipts taxes does not extend to corporations on the basis of their being subject to the Retail Gross Receipts Tax Act (c. 133, L. 1966).

Business Allocation Factor—Receipts Fraction—Removal from Numerator of Certain Receipts—Chapter 51, Laws of 1967 (approved May 16, 1967). Deletes section 54:10A-6(B)(3) of the Revised Statutes, which provided that the numerator of the receipts fraction for apportionment of entire net worth and entire net income includes receipts from the sales of property not located at the time of the receipt of or appropriation to the orders at any permanent or continuous place of business outside New Jersey, where the orders are received or accepted in New Jersey. The act carries out the original legislative intent (c. 133, L. 1966) to calculate the receipts fraction on a destination basis.

LOCAL PROPERTY TAXES

Tax Assessors—Examination—Certification—Tenure—Chapter 44, Laws of 1967 (approved May 4, 1967). Provides for the qualification, examination and certification of tax assessors, and the means whereby such persons may obtain tenure. Commencing in March, 1968 and semi-annually thereafter in March and September of each year, examinations will be administered by the Director of the Division of Taxation for persons desirous of obtaining certification. On and after July 1, 1971, no person may be appointed, re-appointed, elected or reelected as tax assessor unless he shall hold a tax assessor's certificate. Excepted from this limitation are assessors who shall have served continuously in office from July 1, 1967 to the date of reappointment or reelection. A tax assessor certificate may be obtained either by successfully passing an examination or upon application to the Director, up to June 30, 1969 of adequate proof of the satisfactory completion of certain specified training courses and that applicant is actually in office as assessor at the time of the application. The law does not affect tenure of office acquired prior to the effective date of May 4, 1967.

Tax Assessors—Tenure Where Position Has Been Abolished—Chapter 211¹, Laws of 1966 (approved July 27, 1966). Provides tenure for any person who held the office of tax assessor in any municipality continuously for not less than 10 years and whose office has been or shall have been abolished as a result of a change in the form of government and who thereafter shall be appointed assessor or deputy assessor in the same municipality and shall have served satisfactorily in that office or position for 2 years.

Exemption—Land Owned By Educational Institution Supported From State Revenue—Chapter 318, Laws of 1966 (approved January 5, 1967). Amends R. S. 54:4-3.6 by providing a property tax exemption with respect to buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision or when located on land owned by an educational institution which derives its primary support from State revenue.

Exemption—Educational Television Associations—Chapter 24, Laws of 1966 (approved April 18, 1967). Provides for the exemption of land, up to 30 acres, and buildings used exclusively by a nonprofit association or domestic or foreign corporation for the production and broadcasting of educational television, provided the association or corporation owns the property and is authorized to carry out the purposes on account of which the exemption is claimed. The exemption is applicable to taxes payable in 1968 and there-

after. Note—This law, in effect, supersedes the decision in **WHYY v. Borough of Glassboro**, 91 N. J. Super. 269 (App. Div.), aff'd. 50 N. J. 6 (1967), which denied exemption under R. S. 54:4-3.6 by reason of the incorporation of claimant under the laws of Pennsylvania.

Exemption—Water Pollution Control Equipment—Chapter 104, Laws of 1967 (approved June 15, 1967). Amends N. J. S. A. 54:4-3.56, which provides for the exemption from property tax of air pollution control equipment, by including the exemption of water pollution control equipment. The exemption becomes effective for the tax year following the year in which the certification is granted and thereafter during its use primarily for such purposes.

Poll Tax—Repeal—Chapter 153, Laws of 1967 (approved July 10, 1967). Repeals R. S. 40:48-8 under which law municipalities were empowered to levy poll taxes of \$1 on male inhabitants over 21 years of age, domiciled in the municipality. Technical changes have accordingly been made in R. S. 54:4-78 and 79.

Study—State Owned Lands—Chapter JR 7, Laws of 1967 (approved May 18, 1967). Reconstitutes the commission created by JR 10, Laws of 1965 to study and investigate the adequacy of existing laws relating to the taxation of State-owned lands by local taxing districts. The Commission is required to report to the current Legislature or to the 1968 Legislature upon its convening.

Urban Renewal Associations—Chapter 114, Laws of 1967 (approved June 19, 1967). Amends N. J. S. A. 40:55C-65 to 67 to extend the exemptions and tax benefits provided for urban redevelopment corporations to unincorporated entities.

SALES AND USE TAX

Exemptions—Returns—Chapter 25, Laws of 1967 (approved April 18, 1967 and effective May 1, 1967, with the exception of N. J. S. A. 54:32B-17, 18 which are effective April 1, 1967). Amends the Sales and Use Tax Act by providing for the following exempt services (N. J. S. A. 54:32B-3):

1. (a) Services rendered in connection with orthopedic, prosthetic and corrective devices;
(b) services of maintaining, servicing or repairing a residential heating system unit serving not more than three families, living independently and cooking on the premises;
(c) garbage removal and sewer services performed on a regular contractual basis for not less than 30 days.
2. The amendment also exempted the following sales (N. J. S. A. 54:32B-8):
 - (a) Sales of nonprescription prosthetic devices, orthopedic appliances and medical aids, oxygen, human blood and tampons;
 - (b) sales of noncarbonated soft drinks;
 - (c) sales of components of home-made wearing apparel;
 - (d) sales of apparatus or equipment relating to sewerage systems;

- (e) sales of transcribed theatrical and broadcast productions;
- (f) sales of bibles and other bona fide sacred religious documents;
- (g) sales of flags of the United States and of New Jersey;
- (h) sales of rolling stock of railroads;
- (i) sales of buses, including parts therefore, to bus companies and affiliates and to common and contract carriers of school children.

3. The amendment also exempts:

sales or amusement charges by or to volunteer fire companies, rescue, ambulance, first aid or emergency squads and parent-teacher associations (N. J. S. A. 54:32B-9). In addition, the director is empowered to designate different times for payment of tax and filing of returns (N. J. S. A. 54:32B-17, 18).

Sales Tax Study—Exemptions—Chapter JR 8 (approved July 7, 1967). Requests the Commission on State Tax Policy to study the desirability to provide exemptions from the Sales and Use Tax Act of the following household supplies, veterinary drugs, non-prescription drugs, pet foods, building materials to contractors, subcontractors and repairmen; and whether exemptions should be provided for civic clubs, veterans groups, fraternal organizations, social clubs and women's clubs; and whether any other exemptions as proposed in any legislation introduced in the 1967 Legislature are desirable and necessary. The Commission is also requested to study the total scope of present exemptions contained in the law. The Commission is required to report its findings and recommendations to the Governor and Legislature on or before July 1, 1968. The Commission may make interim reports.

UNINCORPORATED BUSINESS TAX

Allocation Factor—Chapter 49, Laws of 1967 (approved May 16, 1967). Amends N. J. S. A. 54:11B-4 to include in the numerator of the allocation factor 100% (instead of 50%) of the receipts from the sales of tangible property located outside the State and shipped into the State, and deletes the inclusion of 50% of the receipts from sales of property located in the state and shipped outside the State. The act repeals the provision relating to receipts from sales of property not located at any permanent or continuous place of business in the state, where the orders were received or accepted in the state. The act also authorizes the Director to extend the filing date for 6 months by general regulation and to waive interest (N. J. S. A. 54:11B-20); and to extend the filing date for 3 months in individual cases (N. J. S. A. 54:11B-16).

GENERAL

Division of Tax Appeals—Designates Members as Judges—Salaries—Chapter 222, Laws of 1966 (approved August 10, 1966). Amends R. S. 54:2-3 to 54:2-10 to designate members of the Division of Tax Appeals as judges and to provide for the salaries of each judge to be \$17,000 and for the salary of the "presiding judge" to be \$18,000.

Property Tax Replacement Program—Chapter 50, Laws of 1967 (approved May 15, 1967). Amends c. 135, L. 1966 by clarifying the formula whereby

funds are to be distributed to municipalities of certain tax revenues to replace the repealed local tax on business personal property. The act provides that the amount of save-harmless shall be calculated on the basis of the amount levied pursuant to R. S. 54:4-52 and that in calculating the amount of save-harmless revenues for 1966, there shall be included in said amount for each municipality the aggregate amount of increases, if any, in taxable valuations of business personal property determined by the county board of taxation during said year upon appeals.

SUMMARY OF RECENT COURT DECISIONS AND OPINIONS OF THE ATTORNEY GENERAL AFFECTING TAXATION

CIGARETTE TAX

Cigarettes—Penalties—Carriers of Unstamped Cigarettes—Confiscation of Vehicles—William Kingsley, Acting Director of Division of Taxation v. Giangrande, (App. Div., 1967). Held that unstamped cigarettes and the vehicle used to transport them were contraband and subject to seizure. As soon as defendants admitted that they had untaxed cigarettes in the trunk, N. J. S. A. 54:40A-32, which provides that contraband cigarettes are subject to seizure by State agents, became operative. The incidental search of the vehicle, without a warrant, and the consequent taking of possession thereof, were free from objection as unreasonable under the Fourth Amendment, as expressly determined in comparable circumstances in Cooper v. California, 17 L. Ed. 2d 730 (1967).

CORPORATION TAX

Corporate Franchise Tax—Business Allocation—Regular Place of Business Outside New Jersey—Floating Cranes—M. P. Howlett, Inc. v. Director, Division of Taxation—(Division of Tax Appeals, 1967). Held that cranes which were under contract to taxpayer's customers and were located full time in New York were not regular places of business nor were they "other space of the taxpayer which is regularly maintained, occupied and used in carrying on its business and in which one or more regular employees are in attendance," so as to permit the taxpayer to use the business allocation factor in computing its corporate business tax. The cranes did not fit the commonly understood definition of a regular place of business. Although they contained 8' x 20' cabins in which spare parts and business forms were kept and they were regularly attended by taxpayer's employees, the cranes were merely pieces of equipment. Further, the allocation factor was designed for the relief of multi-state businesses which were dependent on, used and paid for services of a foreign jurisdiction. The taxpayer was not so dependent, nor was it required to pay for any such services.

LOCAL PROPERTY TAX

Property Tax Exemption—Reduction of Assessments—Blair Academy v. Blairstown, 95 N. J. Super. 583 (App. Div., 1967). (1) Held that faculty houses of schools owned and operated by a private nonprofit educational institution are exempt from property taxes where their occupancy was without any rental and the residences were used in part for consultations with students and for similar school purposes. (2) Residence of business manager was held to be exempt where such person was required to live on the school grounds and to be available on a 24 hour basis. The maintenance shop, maintenance garage, paint shop and other auxiliary buildings were also held to be exempt since they are part of the school plant and essential to its maintenance. (3) The Division ruled that the operation of a water department, the opening of a golf course to the public when not in student use,

operation of a summer tennis clinic when not in student use and the use of a catering system in furnishing meals were not such activities, under the circumstances in the case, which preclude the claim that the school is a non-profit corporation. The court also ruled that where an initial exemption statement had been obtained pursuant to N. J. S. A. 54:4-4.4 the failure to file the "further statement" did not preclude the nonprofit school of the tax exemption to which it was entitled by law. The tax assessor was fully aware of the school's tax exempt status for 35 years. (4) The court further ruled that amendment by the school of petitions of appeal so as to allege therein that the school was claiming tax exemption, was proper, and that the 1965 appeal should not have been dismissed on the basis that such amendment was impermissible. (5) The court also held that the "freeze" statute, N. J. S. A. 54:2-43 does not apply so that the Division of Tax Appeal's determination of tax exemption as to 1963 appeals did not become conclusive and binding as to the 1965 appeals on the issue of tax exemption. (6) Amendment of the petition which asserted the same cause of action, the same claim of relief which it asserted before the county board of taxation was not beyond the Division of Tax Appeal's jurisdiction. The amendment is permitted to further the liberality of amendments and to emphasize that substance and not form shall prevail.

Property—Basis of Assessment—Depreciation—Associated Dry Goods Corporation v. Township of Millburn, (Appellate Division, 1967, affirming the Division of Tax Appeals). Held that the use of the summation method of valuation, including depreciation, the actual construction cost of the original building and actual reproduction cost, if proper to arrive at the depreciated value of improvements to real estate. The findings of the Division of Tax Appeals were supported by substantial competent evidence when it used the opinion of an expert realtor-appraiser who made a constant study of building cost and used recognized sources of information in obtaining actual construction cost.

Property—Assessment—Mandamus Sought by County Board of Taxation to Compel Town Council and Tax Assessor to Carry Out Revaluation—Board of Taxation of Essex County v. Town of Belleville, et al., 95 App. Div. 327 (1967) affg. 92 N. J. Super. 338 (1966). The Appellate Division affirmed the court below which held that the County Board of Taxation can seek by writ of mandamus to compel the Town Council and Tax Assessor of a municipality to appropriate monies and furnish aid necessary to carry out a revaluation of the taxable real property within the municipality. The general scheme of taxation implies that the County Board of Taxation has the power to alleviate the existing unequal burden of taxation by ordering the Town Council and Tax Assessor to provide funds and cooperate in the revaluation of the taxable property so as to achieve valuation at 100% of true value. A municipality may not refuse to cooperate financially in bringing assessed value up to a current valuation of 100%. The Legislature has delegated to these boards the general power to do anything necessary for the taxation of all county property at its taxable value.

Exemptions—Personal Property Stored in a Public Warehouse—Mead Johnson and Company v. Borough of South Plainfield, et al., 95 N. J. Super. 455 (App. Div., 1967). Held that in reversing the Division of Tax Appeals

that personal property stored in a public warehouse where (1) the parties operate under a financial arrangement of mortgagor-mortgagee, (2) the warehouse was originally operated by the customer and sold to the warehouseman, (3) the warehouseman supplies special services, (4) the parties operate under a cost-plus-compensation arrangement and share revenues from other customers, and (5) one customer maintains a dominant position, is exempt from taxation since the sale of the warehouse by the customer was a bona fide business transaction and the seller's taking back of a purchase money mortgage does not affect the status as a public warehouseman. The long relationship between the customer and warehouseman does not approximate that of principal and agent, the services rendered to the customer are no different from those available to other customers of this general distribution warehouse. The cost-plus arrangement was customarily employed by the customer in its dealings with other public warehouses; and the customer has no exclusive right to any part of the warehouse or any financial interest therein.

Therefore, the personal property of said customer is stored in a public warehouse and a tax exemption for such property is proper pursuant to R. S. 54:4-3.20, **Jersey City v. Liggett & Myers Tobacco Company**, 14 N. J. 112 (1953) is distinguishable in that there, the taxpayer leased a definite space in a warehouse, supplied its own employees, and the warehouseman had no control over, access to, or responsibility for the stored goods. It was obviously a landlord-tenant relationship and not that of bailor-bailee.

Lien Priority—Personalty—Municipality's Distraint Expenses—Universal C. I. T. Credit Corporation v. Borough of Paramus, 93 N. J. Super. 28 (App. Div., 1967). Held that a municipality acquires no lien for the payment of personal property taxes until the proceeding for their enforcement is taken by levy under a distress warrant. Expenditures made by a municipality in effecting its lien are not imposed on the holder of a prior chattel mortgage when these expenses did not benefit the mortgagee and were not made to preserve the mortgaged property. The mortgagee is not entitled to interest on the refund made by the municipality when a bona fide dispute exists between the parties and, unless provided for by statute, interest is not ordinarily payable as damages for the improper withholding of funds by a governmental agency.

Appeal to Division of Tax Appeals—Interest on Judgment Against City—713 Company v. City of Jersey City, et al., 94 N. J. Super. 210 (Law Division, 1967). Held that, in a case of first impression, a municipality was compelled to pay interest to a taxpayer on a judgment of the State Division of Tax Appeals mandating a refund of property taxes paid on over-assessed realty, although interest on tax abatements is not normally available absent a statutory direction. The Court distinguished the case at bar on the theory that interest was sought only on the judgment and not from the time of the overpayment. The municipality, which did not make payment until nine months after the judgment, deprived the taxpayer of the use of its money and should compensate it for such loss. However, the interest did not start to accrue until 75 days following the entry of the judgment. Thus, the municipality had 45 days to decide on an appeal and, failing an appeal, it had

an additional 30 days to comply with the formalities attendant the refund. The taxpayer was not obligated to make a demand for the refund since the judgment was an adequate substitute.

County Equalization Table—Failure to Report Sales Transactions—City of Asbury Park v. Monmouth County Board of Taxation, Division of Tax Appeals, September 7, 1967. Reduced assessment ratio for Howell Township from 95.55% to 84.46% by integrating into the current equalization table 214 SR 1A forms (Reports of Real Property Sales Transactions) which had been held out by the tax assessor without legal excuse or justification. There was no proof to support the presumption that this conduct on the part of Howell Township was going on for sometime and the Division accordingly refused to change the table to an 18 months table or to amend the table for the preceding year. The Division also corrected ratios of 2 other municipalities.

Omitted Property Assessment—Applicable Period—East Brunswick v. Raritan River Railroad Company, (Division of Tax Appeals, 1966). Affirmed a judgment of the county board of taxation which held that a petition for the assessment of omitted property which was filed on December 31, 1964 for the tax years 1963 and 1964 was not filed in time with respect to the year 1963 under the omitted property law which permits the county board to assess omitted property in any year or in the next succeeding year. The Division ruled that the computation of the limitation of time within which to file the petition is computed from the judgment of the county board rather than the time when the complaint is filed. The judgment having been rendered on September 27, 1965, it can only relate to omitted assessments in that year (1965) or in the preceding year (1964), (N. J. S. A. 54:4-63.17).

Exemption—Parking Lot—Intervening Street—Perth Amboy General Hospital v. Perth Amboy—(Division of Tax Appeals, September, 1966). Held that an automobile parking lot, separated from tax exempt hospital and lands upon which the hospital is situate by a street, is exempt under R. S. 54:4-3.6, inasmuch as the lands in question are necessary for the fair enjoyment of the buildings. The Division ruled that **Congregation B'nar Yisroel v. Millburn Township**, 35 N. J. Super. 67 (App. Div., 1955) was decisive of the issue.

Right to Appeal—Refund—Waiver—National Shoe Sales, Inc. v. City of New Brunswick—(Division of Tax Appeals, 1966). Held that the payment of refunds to taxpayers pursuant to authorization by the City in accordance with assessment reductions granted by the county board of taxation did not bar such taxpayers from appealing their assessments to the Division of Tax Appeals inasmuch as the City failed to condition the retention of the refund by agreement not to appeal. The City contended that the appeal statute, R. S. 54:2-39 is circumscribed with general principles of law giving rise to waiver. In rejecting this argument, the Division distinguished the case of **Hoboken v. Lampert and Holt Lines, Ltd.**, Division of Tax Appeals, 1937, where a refund of taxes was held to constitute a waiver of the city's right to appeal.

State-Owned Property—Exemption—Belleville v. Wallace and Tiernan, Inc.—(Division of Tax Appeals, 1967). Held that property which has been

used for many years as a highway and only recently has been taken out of highway use by reason of a realignment of the highway was exempt under R. S. 54:4-3.3 as state-owned property. The Division held that the statute indicates clearly that State-owned property is exempt from taxation regardless of its use. The Division distinguished **New Jersey Turnpike Authority v. Washington Township**, 16 N. J. 38 (1954) which held that property acquired by the Turnpike Authority, but which the Authority did not intend to use for highway purposes, was assessable. The Supreme Court, interpreting the Turnpike Authority statute, held that the property acquired by the Authority in addition to being owned by the Authority had to be used for a public purpose.

Farmland Assessment Act—Valuation of Farmland—Scotch Plains v. Amberg, etc.—(Division of Tax Appeals, 1966, aff'd by the Appellate Division, Superior Court on September 13, 1967). Held that in assessing farmland under the Farmland Assessment Act, the method of valuing farmlands as established by the State Farmland Advisory Committee was a better method than the gross multiplier method employed by the assessor. Under the law, the assessor is required to consider only those indicia of value which such land has for agricultural or horticultural use and that in addition to using his own personal knowledge, judgment and experience as to the value of such land, he shall also consider available evidence of agricultural and horticultural capability derived from the soil survey data at Rutgers, the National Cooperative Soil Survey and the recommendations of value as made by the State Farmland Evaluation Advisory Committee. A witness on behalf of the taxpayer pointed out the weakness of the gross multiplier method by showing that a large amount of gross income could be obtained in a small amount of land, from poultry, for example, but the income comes from capital invested, labor, etc., rather than from the land. The witness noted that the Committee had published values based upon productivity of the soil in different classes of land—i.e., cropland, harvested cropland, pasture, permanent pasture and woodland.

Farmland Assessment Act—Change in Ownership—Contiguous Land—Bojczuk v. Springfield—(Division of Tax Appeals, 1966). Held that two contiguous tracts of land (one tract of 10 acres and one tract of 3 acres) located within the taxing district, used for agricultural purposes, and owned by the same person will be treated as one for the purpose of determining the 5 acre minimum acreage requirement under the Farmland Assessment Act of 1964 (c. 48, P. L. 1964). Since the land has been used for agricultural purposes for the two prior tax years it may not be deprived of the benefits of the Act, even though a change of ownership occurred during that period. The land was being used for agricultural purposes by a tenant farmer. The Act stresses the use of land and not its ownership.

Property Valuation—Common Level—Iron Realty Company, Inc. v. North Bergen—(Division of Tax Appeals, 1967). Held that in a property valuation matter where it developed during the trial of the appeal that there was no common level of assessment with respect to the assessment of real property in the municipality, the ratio of assessed to true value of 43%, as promulgated by the Director of the Division of Taxation for State School Aid

purposes, should be applied to the value determination for the purpose of fixing the taxpayer's assessed value.

County Equalization Table—Unweighted Method—Woodbridge v. Middlesex County Board of Taxation—(App. Div., 1967). Held that in affirming the use of the "unweighted method" in preparing the county equalization table, the court found that the plaintiff's proofs fail to establish that the use of such method was arbitrary, capricious or unreasonable or that it was error as a matter of law to use that method. The court noted that the process of equalization is not an exact science and that it is intended to reconcile wide differences in assessment practices and is not always capable of strict scientific admeasurement. In upholding the findings of the Division of Tax Appeals, the court was not convinced that the use of the unweighted method was unreasonable or inefficient, or that it produced an unjust or inequitable apportionment of the intermunicipal cost of county government. The administrative advantages gained when all counties use the same method does not compel the adoption of one method for Middlesex County.

Parsonages—Exemption—Newark v. Trinity Cathedral in Newark—(Division of Tax Appeals, 1967). Held that under the state of the law as it existed at the time, the parsonage exemption under R. S. 54:4-3.6 applied to only one building with respect to each religious corporation and that it was improper to allow the Cathedral a second exemption after having received an exemption on one parsonage for the same tax year. **Note:** c. 154, P. L. 1962 amended the law so as to provide exemption with respect to parsonages for the "buildings, not exceeding two, actually occupied as a parsonage by the officiating clergymen of any religious corporation of this State"

Property—Veterans' Organizations—Taxability—Rockaway Township Post #344, American Legion v. Township of Rockaway—(Division of Tax Appeals, 1966). Held that an American Legion Post, which owns two adjoining tracts of land, one containing its Post home and the other having no use connected with the Legion home, is subject to tax on that tract of land which is not used for Legion purposes. Both tracts were conveyed to the Post by the same deed, but the nature of the use of the property, rather than singular ownership, is controlling for the purposes of granting tax exemptions.

The assessed value of taxable American Legion property was reduced, where the tax assessor's list of comparables was rejected as unconvincing and the taxpayer's expert witness testified that the land was inaccessible, had no proper road frontage and that development would be confiscatory.

Property—Table of Equalized Valuations—Development Property—Township of Livingston v. Essex County Board of Taxation—(Division of Tax Appeals, 1966). Held that the County Board of Taxation properly included in the computation of equalized values (1) the sale of lots purchased by an adjoining property owner, although the lots were on a paper street with no frontage, and (2) sales of lots on a paper street to a developer for the purpose of improving, subdividing and building on the lots. In both cases the sales were deemed bona fide. There were no valid reasons for excluding the sales from the computation. However, sales of other lots after the assessment date, which were found to be substantially improved after the assessment date and prior to the sale are excludable. The actual construction

and installation of the improvements substantially increased the value of the lots after the assessment date.

Property—Table of Equalized Valuations—Commercial Property—Township of East Windsor v. Mercer County Board of Taxation—(Division of Tax Appeals, 1966). Held that a sale of commercial real property, while ordinarily treated as non-usable in promulgating equalization tables if the values of the various elements are indeterminable, will be included in determining the equalization table if the value of the real property is a definite fixed amount.

Property—Table of Equalized Valuations—Borough of Woodbury Heights v. Gloucester County Board of Taxation—(Division of Tax Appeals, 1966). Held that a sale of land that has increased unusually in value because of its location on or near a highway is included in determining the county equalization table.

Property—Assessment—Calculation Error—Percentage Level—Equalization of Burden of Taxation—Baker and Taylor Co. v. Township of Hillside—(Division of Tax Appeals, 1966). A property assessment is upheld when the legislative intent to equalize the burden of taxation is carried out, even though there is an error in the method of calculation. While the assessor used the wrong percentage level in assessing the property (the common level was set at 50% instead of 34%), no injury occurred to the taxpayer and the intent of the Legislature is carried out.

Property—Assessment—Methods of Determination—Director's Value Tables—Discrimination—Todd Shipyards Corporation v. City of Hoboken—(Division of Tax Appeals, 1967). The use by a tax assessor of the State Director's value tables is upheld despite the fact that valuations for certain types of property are not included. The failure to include specified properties in the tables does not discriminate against those which are included. The assessment of obsolete business equipment is more accurately based on the marketability of the equipment than it is on the cost of reconstructing the equipment. Since that particular equipment was obsolete it has no replacement value as such.

OPINIONS OF THE ATTORNEY GENERAL

LOCAL PROPERTY TAX

Memorandum Opinion, November 30, 1964. In a Memorandum Opinion, the Attorney General ruled that taxpayers failing to file a return of tangible personal property used in business prior to September 2, 1964, are subject to a penalty of \$2 for each delinquent day. An additional penalty equal to 25% of the amount of tax determined to be due is assessed as of December 2, 1964, if a return is not filed prior to December 2, 1964. If the taxpayer receives an extension of time to file from the local tax assessor and fails to file his return prior to the expiration of the extended period of time, the \$2-a-day penalty starts on the day following the expiration of the extended period of time. The additional 25% penalty is assessed as of December 2, 1964, if a taxpayer with an extended filing date fails to file his return prior to December 2, 1964.

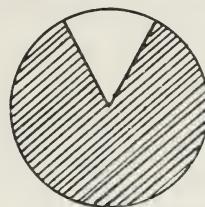
Note: Chapter 49, Laws of 1965 reduced the penalties provided the taxpayer filed a return of tangible personal property used in business, originally due in 1964 for the tax year 1965, on or before June 15, 1965.

Formal Opinion 1964—No. 7, December 29, 1964. The Attorney General ruled that in order to qualify for the property tax exemption accorded motor vehicles (Sec. 54:4-3.21), a vehicle must be registered in New Jersey (with the appropriate registration fees paid) and use or cause the use of motor fuel in traveling the highways. Accordingly, the exemption embraces (1) trailers, commercial trailers, semi-trailers and private utility trailers, including trailers used to haul machinery, (2) farm tractors and traction equipment, and (3) motor vehicles used exclusively as farm machinery, and excludes (1) road building machinery, traction engines and other machinery, (2) motor vehicles owned or controlled by motor vehicle manufacturers, dealers, transporters, purchase finances and insurers, and (3) house trailers.

The taxability of a motor vehicle with mounted equipment is determined without regard to the added equipment. If the vehicle and the equipment are not severable, the determination is based upon the status of the vehicle without reference to the equipment; if severable, the determination of the vehicle's taxable status does not affect the status of the equipment considered independently.

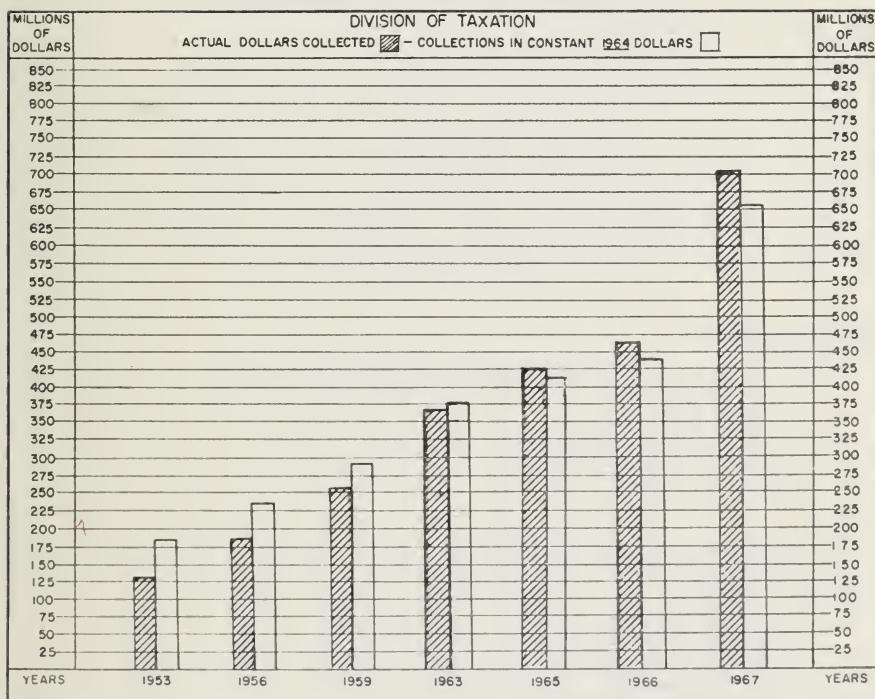
Division of Taxation

Total Division Revenue as % of State Tax Revenue



84.6%

Total Division Revenue for Selected Years



1967 Division Revenue by Bureau (in thousands of dollars)

Beverage Tax	\$32,119
Cigarette Tax	96,517
Corporation Tax	129,284
Emergency Transportation Tax	10,823
Motor Fuels Tax	148,394
Outdoor Advertising Tax	129
Public Utility and Railroad Tax	24,136
Transfer Inheritance Tax	55,506
Sales Tax	208,314
Total	\$705,223

Total Division Revenue for the Last Three Years

1965	\$426,694,985
1966	466,666,227
1967	705,222,688

**1967 Division Revenue Increased 51.1%
Over 1966**

1967 Costs were 1.14% of the Division's
Revenue

1967 Total Personnel in the
Division of Taxation: 1,054

1967 Total Administrative Costs for the
Division of Taxation \$8,050,667

Scope of Division Responsibilities

The Division of Taxation administers and enforces State Tax laws, and collects all revenues pertaining thereto. The Office of the Director formulates tax policy; establishes rules, regulations and procedures; and supervises the activities of the following tax bureaus: Beverage Tax Bureau; Cigarette Tax Bureau; Corporation Tax Bureau; Emergency Transportation Tax Bureau; Public Utility Tax Bureau; Local Property Tax Bureau; Motor Fuel Tax Bureau; Outdoor Advertising Tax Bureau; Sales Tax Bureau and Transfer Inheritance Tax Bureau (R. S. 52:18-1 et seq.).

The Office of the Director functions as a "control tower" responsible for coordinating and maintaining the full schedule of State tax activities and assuring the proper functioning of each activity. Activities of this Office can be described in terms of the activities of the entire Division of Taxation with special attention to whichever of those activities are of current or urgent significance.

Organizations

The Director's Office contains the following sections:

- Administrative
- Research and Statistics
- Legal Services

The personnel of the Director's Office during the 1967 fiscal year was as follows:

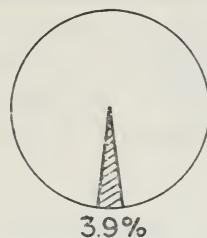
Acting Director	1
Assistant to the Director	1
Chief, Tax Research and Statistics	1
Stenographers	3
Senior Audit Account Clerk	1
Administrative Analyst	1
Senior Research Assistant	1
Research Assistant	2
 Total	 11

Costs of operations for the Director's Office during the 1967 fiscal year were as follows:

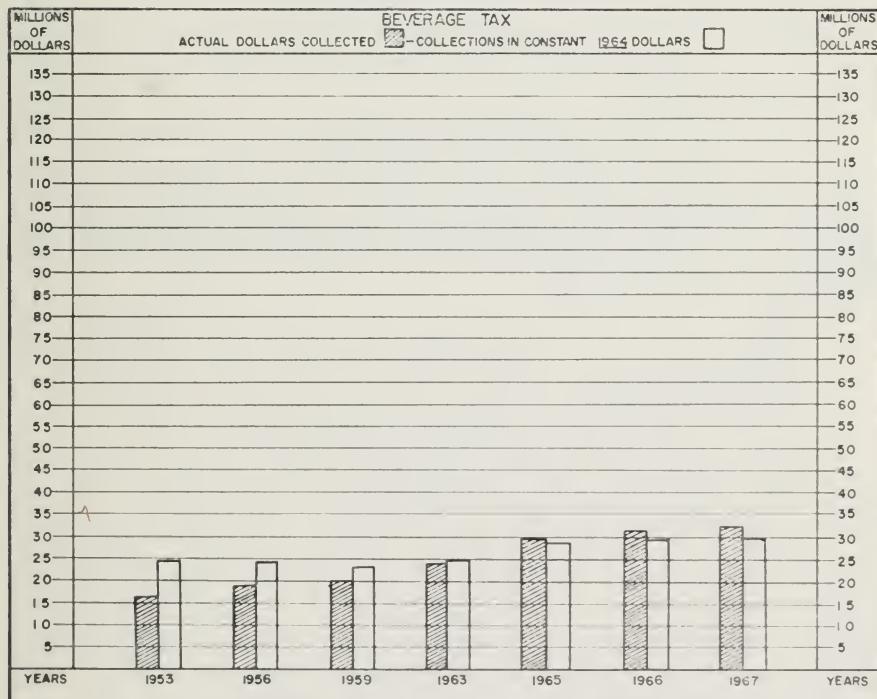
Salaries	\$105,866.76
Materials and Supplies	8,108.88
Services Other Than Personnel	21,139.72
Other	1,552.74
 Total	 \$136,668.10

The Beverage Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source

Beer	\$4,324,783.35
Liquor	26,608,214.46
Still Wines	833,818.65
Vermouth	113,323.82
Sparkling Wines	212,541.68
Penalties & Interest	23,086.94
Miscellaneous	3,075.00

Total Gross Collections \$32,118,843.90
Refunds 257.64

Total Net Collections \$32,118,586.26

Total Bureau Collections for the Last Three Years

1965	\$29,979,945.29
1966	31,744,938.57
1967	32,118,586.26

1967 Collections Increased 1.18%
Over 1966

1967 Costs were 1.85% of Bureau
Collections

1967 Bureau Personnel: 84
1967 Administrative Costs: \$595,680.00

Scope of Bureau Activities

The Beverage Tax Bureau administers and collects New Jersey taxes on alcoholic beverages. The Bureau is not directly involved in the areas of price control and the regulation of conditions of sale since the Alcoholic Beverage Control Board of the Department of Law and Public Safety is charged with these areas of responsibility.

The Alcoholic Beverage Tax Law (R. S. 54:41-1 to 54:47-7, as amended and supplemented) imposes a tax on all "alcoholic beverages," defined by statute to include liquors, beer, still wines, vermouth, and sparkling wines.

Description of Tax

The New Jersey tax on alcoholic beverages is an inventory tax collected from "State Licensees" (i.e., manufacturers, wholesalers, transporters, and warehouses) on sales made to retailers. Since June 1, 1964, the per gallon tax rates on the five categories of alcoholic beverages have been as follows:

Beer	\$.03½
Liquors	1.80
Still Wines .....	.10
Vermouth .....	.15
Sparkling Wines .....	.40

Alcoholic beverages shipped to points outside of New Jersey and supplied to authorized military organizations are not taxed. Subject to the filing by Licensees of a Non-Beverage Use Affidavit signed by the purchaser, alcoholic beverages used by hospitals, doctors, dentists, and manufacturers of medical, pharmaceutical or toilet preparations, scientific products, flavoring extracts, and food products are not taxed. Forms for this are supplied by the Bureau. The total tax loss from the sale of exempt alcoholic beverages during the last fiscal year was \$177,635.97.

Revenue for the various classifications of alcoholic beverages for each of the last three years was as follows:

	1965	1966	1967
Beer	\$4,148,456.17	\$4,182,825.44	\$4,324,783.35
Liquor	24,720,089.08	26,402,824.63	26,608,214.46
Still Wines	821,474.72	833,218.16	833,818.65
Vermouth	109,520.88	113,659.33	113,323.82
Sparkling Wines	159,447.06	186,511.22	212,541.68
Total	<hr/> \$29,958,987.91	<hr/> \$31,719,041.78	<hr/> \$32,092,681.96

The gallonage on which beverage taxes were paid during the last three fiscal years was as follows:

	1965	1966	1967
Beer	124,453,689	125,484,749	129,743,482
Liquor	13,733,068	14,618,486	14,782,340
Still Wine	8,214,741	8,332,176	8,338,181
Vermouth	730,138	757,726	755,492
Sparkling Wines	398,617	466,277	531,353
Total Gallonage	147,530,253	149,659,414	154,150,848

The Bureau was also responsible for administering the dispensation of certain revenue exemptions required by the law. In the 1967 fiscal year these revenue exemptions amounted to \$177,635.97. In terms of a net loss in revenue, this amount can be broken down in the following manner :

LOSS IN REVENUE

(a) Exempt Sales under R. S. 54:43-2 Medicinal, Industrial and Non-Beverage Use	\$18,871.89
(b) Exempt Sales under R. S. 54:43-2 for Navy and Air Force	148,301.17
(c) Exempt Sales under R. S. 54:43-2 for National Guard Units	10,462.91
Total	\$177,635.97

Further analysis reveals the following:

(A) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN, AS FOLLOWS UNDER R. S. 54:43-2 IN GALLONS

	Beer	Liquor	St. Wine	Vermouth	Spkl. Wine	Alcohol for Resale	In Dollars
Patent, Proprietary, Medicinal, Pharmaceutical, etc.	.....	\$504.41	\$228.90	.....	\$97.20	.....	\$830.51
Flavoring Extracts, Syrups & Food Products	12,000.33	4,926.92	.....	.....	.....	.....	16,927.25
Scientific, Chemicals, Mechanical, etc.	\$337.50	177.08	398.70	.....	\$6.94	193.91	920.22
Medical and Dental	.....	.....	.....	.....	.....	.....	193.91
Total	\$337.50	\$12,681.82	\$5,554.52	.....	\$6.94	\$291.11	\$18,871.89

(B) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

<i>Beverages</i>	1965-1966		1966-1967	
	Gallons	Tax	Gallons	Tax
Beer	1,246,806.61	\$41,560.54	1,515,157.64	\$50,505.44
Liquor	44,284.90	79,712.95	53,567.87	96,422.39
Still Wines	2,872.97	287.43	3,506.07	350.71
Vermouth	1,013.94	152.24	1,277.48	176.79
Sparkling Wines	1,477.28	590.96	2,114.48	845.84
Total Tax Exemption .....	.....	\$122,304.12	.....	\$148,301.17

(C) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES
TO NATIONAL GUARD UNITS AS PER CH. 327, P. L. 1941

Beverages	1965-1966		1966-1967	
	Gallons	Tax	Gallons	Tax
Beer	7,732.23	\$256.96	11,402.55	\$380.14
Liquor	4,749.47	8,545.08	5,537.09	9,966.81
Still Wines	91.46	9.17	207.43	20.78
Vermouth	133.83	20.11	125.84	17.42
Sparkling Wines	253.40	65.36	194.40	77.76
Total Tax Exemption		\$8,896.68		\$10,462.91

Reports

All licensees ("State licensees" and licensed retailers) are required to make monthly reports to the Beverage Tax Bureau on previously unpaid taxes and to submit monthly reports on purchases and sales during the preceding month.

The Alcoholic Beverage Control Board of the Department of Law and Public Safety is responsible for licensing those who manufacture, sell or transport alcoholic beverages in New Jersey. All revenue from licenses is collected by the Alcoholic Beverage Control Board. During the last fiscal year the following licenses were approved:

Plenary Breweries	4
Limited Breweries	2
Plenary Wineries	12
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	9
Plenary Wholesalers	84
Limited Wholesalers	63
Wine Wholesalers	21
State Beverage Distributors (Beer)	139
Transporters	224
Public Warehouse	23
Broker	1
Warehouse Receipts Brokers	5
Plenary Retail Transit (trains, boats, etc.)	66
Total	656

In addition to the above regular "State licensees," the Alcoholic Beverage Control Board issued 6,462 special retail permits for limited duration (special events, etc.) sales and 293 special permits for limited transporters. Lastly, municipalities licensed approximately 12,500 retail outlets, all of whom must report monthly to the Bureau.

As a result of the 19,911 alcoholic beverage licensees (State and municipal) in New Jersey, the Bureau received and audited 7,550 "State licensee" monthly reports; 150,000 municipal retail licensee

monthly reports, and 3,338 reports from holders of special permits and licenses. The books and records of "State licensees" upon which the reports are based are examined by Bureau auditors.

Safeguards

In order to secure payment of taxes and penalties and compliance with rules and regulations, "State licensees" (not including holders of special retail permits) are required to post bond with the Bureau.

In the event of delinquent reports, the Bureau may levy and collect a penalty of \$5.00 per day. An initial interest charge of 5% of the tax due plus a 1% of the tax due monthly interest charge may be levied in cases of tax delinquency. Revenue from penalties and interest during the last three years was as follows:

1965	1966	1967
\$17,156.44	\$22,332.74	\$23,086.94

Miscellaneous Activities

Interstate Cooperation: Data are supplied by the Bureau to other States (except Mississippi, a "dry" State) on a monthly basis. These data show deliveries of all types of alcoholic beverages, the shipments of which originated in New Jersey. New Jersey received similar data from 26 States and the District of Columbia. Auditors and accountants use these data to verify the movement of beverages into the State and to correlate this movement with the reported gallonage and payment of taxes. Reports from licensed transporters and warehouses and of customs entries are also used to follow the movement of alcoholic beverages and to assure the collection of taxes.

Cooperation with Local Authorities: The Bureau receives assistance from municipal clerks in two ways. First, municipal clerks supply yearly and supplementary lists of local retail licensees, which are used by the Bureau in maintaining control over the movement of liquor in New Jersey. Secondly, municipal clerks usually respect Bureau letters requesting that municipal licenses not be renewed pending the settlement of outstanding fines resulting from noncompliance with Bureau regulations.

Cooperation with the Alcoholic Beverage Control Board of the Department of Law and Public Safety: The Bureau exchanges informa-

tion with the Board frequently since their areas of jurisdiction are closely related. The Board sends lists of all licenses issued and notifies the Bureau of changes through supplemental monthly lists. The Bureau and Board also exchange information on suspected violations of the law under both jurisdictions.

Cooperation with Federal Authorities: Upon request, the Bureau makes its records available to Federal authorities for purposes of income tax checks.

Taxpayer Services: Anonymous schedules of liquor consumption by type are detached from the monthly reports of the "State licensees" by the Bureau and forwarded to the Distilled Spirits Institute as a service to the industry. The Institute, supported by the industry, collects and analyzes statistics from all states and makes data on consumption available to the industry. The Beverage Tax Bureau, and its counterpart in most of the states, acts as an impartial (without competitive interests) statistics collection center.

Organization

The main office (Trenton) of the Beverage Tax Bureau is organized into four sections: an administrative section, which handles all matters relating to personnel, general operations and policy determination; a cross-check section, which analyzes reports from the auditors and compares such reports with the reports of State licensees; an audit section, which audits all reports from State licensees; and a retail section, which audits reports from municipal retail licensees. The Bureau's Newark office supervises field operations.

During the 1967 fiscal year, Beverage Tax Personnel was as follows (includes only employees who worked more than one-half of the year):

Main Office (Trenton):

State Supervisor	1
Assistant State Supervisor	1
Accountant I	1
Accountant II	1
Accountant III	5
Auditor	1
Auditor Accountant Trainee	1
Clerks	<u>24</u>
Subtotal	35

Field Office (Newark) :

Auditor I	1
Auditor II	9
Auditor III	25
Field Auditors	4
Auditor Accountant Trainee	1
Clerks	9
Subtotal	49
Total	84

During the 1967 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$546,897.68
Materials and Supplies	9,054.36
Services other than Personnel	37,609.50
Other	2,118.01
Total	\$595,679.55

It is estimated that our Revenue Collection for the next five (5) years will be as follows:

Fiscal Year

1967-68	\$32,920,000.00
1968-69	33,750,000.00
1969-70	34,620,000.00
1970-71	35,480,000.00
1971-72	36,370,000.00

Historical Development

Total Revenue

1933—Federal prohibition was repealed and the Beverage Tax Division was created in the State Department of Taxation to impose a tax on alcoholic beverages sold in New Jersey. Under the Alcoholic Beverage Tax Act of 1933 (Chapter 434, Laws of 1933), tax rates varied from 3¢ per gallon of beer to \$1.00 per gallon of liquor.	
1934—The tax rate was increased from 3¢ to 3½¢ per gallon of beer (Chapter 50, Laws of 1934)	\$2,756,873.78
1935—The Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and various other problems resulting from the repeal of Prohibition	5,683,885.62
1940—Collections for the fiscal year	9,328,839.45
1944—The Beverage Tax Division was reclassified as a Bureau and transferred to the new Department of Taxation and Finance in the Division of Taxation	10,162,572.62
1945—Collections for the fiscal year	11,349,782.30
1947—The liquor tax rate was increased from \$1.00 to \$1.50 per gallon (Chapter 13, Laws of 1947)	13,169,336.72
1950—Collections for the fiscal year	14,620,780.35

1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation establishing minimum wholesale prices that was issued by the Alcoholic Beverage Commission on May 25, 1951	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying of liquor	15,892,064.79
1953—Tax collections on beer were 23.2% of total collections and collections on liquor were 72.3% of total collections	16,690,971.81
1955—Collections for the fiscal year	17,525,936.04
1960—Collections for the fiscal year	21,430,895.87
1962—Tax collections on beer were 17.5% of total collections and collections on liquors were 78.2% of total collections	23,052,102.70
1963—The liquor tax rate was increased from \$1.50 to \$1.80 per gallon, effective June 1 (Chapter 43, Laws of 1963)	24,422,290.92
1964—First full year with the liquor tax rate of \$1.80 per gallon ..	27,526,120.71
1965—Collections for the fiscal year	29,979,945.29
1966—Collections for the fiscal year	31,744,938.57
1967—Collections for the fiscal year	32,118,586.26

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03½ per barrel). Rates on distilled liquor range from 50¢ to \$2.50 with intervening rates for various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

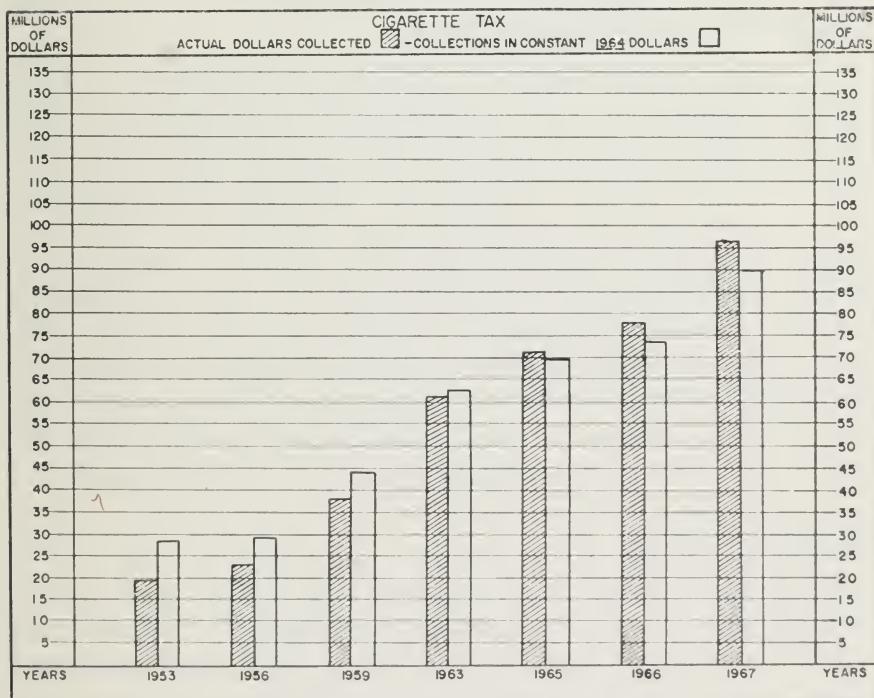
Connecticut	Beer—\$2.00 per barrel Liquor—\$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$2.25 per gallon Wines—10¢ to 40¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—15% of net price Wines—.005¢ per unit proof per wine gallon

The Cigarette Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Cigarette Tax Stamps	\$96,008,194.78
License Fees	248,351.00
Fines & Penalties	5,160.50
Miscellaneous	255,031.75
Total	\$96,516,738.03

Total Bureau Collections for the Last Three Years	
1965	\$71,489,482.52
1966	77,725,394.51
1967	96,516,738.03

1967 Collections Increased 24.18% Over 1966	
1967 Costs were 0.52% of Bureau Collections	
1967 Bureau Personnel: 63	
1967 Administrative Costs:	\$498,100.00

Scope of Bureau Activities

The Cigarette Tax Bureau administers and collects the New Jersey cigarette tax and enforces the Unfair Cigarette Sales Act of 1952.

The Cigarette Tax Act (R. S. 54:40A-1 to 44, incl., as amended) imposed a tax of 8¢ per package of twenty cigarettes through June 15, 1966 and 11¢ per package of twenty cigarettes thereafter. The Bureau collects this tax primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

The Unfair Cigarette Sales Act of 1952 (R. S. 56:7-18 to 38, incl.) has a twofold purpose: (1) To prevent unfair competition and unfair practices in the sales of cigarettes and (2) to stabilize the collection and yield of cigarette taxes. Among other things, the Act establishes a statutory formula for the computation of minimum wholesale and retail prices. In the absence of proof of a higher or lower cost, the minimum wholesale price of cigarettes must be the manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's mark-up if the cigarettes are not delivered or a 4¼% mark-up if they are delivered. To determine the minimum retail price the retailer must add an 8% mark-up to the minimum wholesale price (R. S. 56:7-21 and 22).

Description of Tax

The New Jersey Cigarette tax is both an inventory tax and a pre-paid consumer tax. It is an inventory tax because it is collected on the inventory of original New Jersey acquirers of cigarettes. Since the formula used to determine the minimum retail price of cigarettes under the Unfair Cigarette Sales Act of 1952 includes the face value of the cigarette stamp as a component, the tax is passed on to the consumer and is, therefore, a prepaid consumer tax.

The total packages of cigarettes stamped for sale in New Jersey and the revenue therefrom for the last three fiscal years is as follows:

	<i>Package of Cigarettes</i>	<i>Net Stamp Collections</i>
1965	922,266,560	\$71,111,610.00
1966	981,879,870	77,291,988.00
1967	904,036,250	96,957,424.92

Cigarettes which are sold to the United States Government and its agencies and to hospitalized veterans in state hospitals are exempt from taxation. Under specified conditions, cigarettes being transported to another state are not subject to the tax.

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 138 distributors were licensed to do business in New Jersey.

In most cases (99.10% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Strategically located, bureau authorized, agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office.

Distributors and other purchasers must pay for stamps at the time of purchase or post a bond and pay for stamps received on a monthly basis. On purchases of stamps in excess of \$100.00, purchasers are allowed a discount to defray the cost of affixing the stamps on the cigarettes. In 1967 discounts amounted to \$2,486,052.58 on \$99,443,987.50 in stamp purchases.

All distributors and certain wholesale dealers are required to make monthly stock inventory reports to the Bureau. Distributor reports indicate opening inventories, purchases of unstamped cigarettes, tax-exempt sales, and closing inventories. The balance, which indicates the sale of taxable cigarettes, is then reconciled with the number of stamps purchased. Fines may be levied for late reports.

New Jersey, like most other states, does not tax general tobacco products. The Cigarette Tax Act specifically defines the term "cigarette" as "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco" (R. S. 54:40A-2a).

Licenses

Another function of the Bureau is that of licensing cigarette distributors, wholesale dealers, carriers, retail dealers, and vending machines. License fees for each are:

Distributor		\$350.00
Wholesale Dealer		200.00
Retail Dealer		5.00
Vending Machine		1.00
Carrier		5.00

The number of licenses issued and license collections for the past three years (April 1 to March 31) is as follows:

	1965		1966		1967	
	Number	Amount	Number	Amount	Number	Amount
Distributors	144	\$50,400	141	\$49,350	140	\$49,000
Wholesale Dealers	240	48,000	252	50,400	260	52,000
Retail Dealers	22,131	110,655	21,745	108,725	21,047	105,235
Carriers	39	195	39	195	49	245
Vending Machines	41,450	41,450	43,303	43,303	43,428	43,425
Misc. License Revenue.	619	309	423	211	670	335
Total		\$251,009		\$252,184		\$250,243

Enforcement Activities

Most of the Bureau's policing activity results from its responsibility for the enforcement of the Unfair Cigarette Sales Act of 1952.

Enforcement at the retail level is accomplished by systematically purchasing cigarettes throughout the State. The 23 Field Representatives accomplish this enforcement through spot purchases in addition to their tax enforcement duties.

Enforcement of minimum prices at the wholesale level is more complicated. Field Representatives conduct checks for violations and occasionally are assisted by field and main office auditors.

It should be noted that minimum price controls do not apply to wholesale or retail sales made (a) as an isolated transaction and not in the usual course of business; (b) where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes; (c) where cigarettes are advertised, offered for sale, or sold as imperfect or damaged; (d) where cigarettes are sold upon the final liquidation of a business; or (e) where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court (R. S. 56:7-25).

Enforcement of the Cigarette Tax Act takes many forms, but is accomplished mainly through investigations and audits.

Licensees who sell unstamped cigarettes are subject to severe penalties. Cigarettes which have poor or unidentifiable tax stamps may be confiscated and the improper transportation of unstamped cigarettes in or through New Jersey results in severe penalties and confiscation of cigarettes and vehicles. It is a high misdemeanor to use a counterfeit device to stamp packages of cigarettes. Lastly, penalties are also levied for the improper use of licenses.

During the fiscal year ending June 30, 1967, the Bureau completed the following tax and price investigations as part of its enforcement activities:

	<i>Classification</i>	<i>Number</i>
Tax Investigations:	Retail	28,114
	Wholesale	312
	Distributor	644
	Miscellaneous	2,399
	Total	31,419
Price Investigations:	Retail	11,267
	Wholesale	20
	Distributor	30
	Miscellaneous	0
	Total	11,317

During the same period the following audits and inventory counts were completed:

Number of Reports Audited:	Resident Distributors	1,262
	Non-Resident Distributors	595
	Total	1,807
Field Audits:	Resident Distributors	246
	Non-Resident Distributors	81
	Total	327
Physical Inventory Counts of Unstamped Cigarettes:	Resident Distributors	246
	Non-Resident Distributors	81
	Total	327

Examination of Records

	<i>Audits</i>	<i>Number of Reports Audited</i>
Manufacturer	9	102
Military	8	109
Total	<u>17</u>	<u>211</u>

Violations of the Cigarette Tax Act and the Unfair Cigarette Sales Act requiring disciplinary action during the last three fiscal years are as follows:

<i>Fiscal Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1965	Civil Action (Licensees) ...	23	\$2,220 fines levied and/or jail sentence imposed.
	Investigative	1	
	Disciplinary	8	40 days license suspension.
	Total	<u>32</u>	
1966	Civil Action (Licensees) ...	33	\$1,768 Fines levied.
	Transporters	27	\$4,018 Fines levied.
	Disciplinary	2	10 days license suspension.
	Total	<u>62</u>	
1967	Civil Action (Licensees) ...	18	\$1,641 Fines levied.
	Transporters	75	\$61,811 Fines and 275 days jail term levied.
	Disciplinary	2	10 days license suspension.
	Total	<u>95</u>	

In addition to the above penalties, the following were confiscated during the past three years:

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1965	199,680	.....
1966	5,871,240	
1967	18,460,660	1 vehicle

The total number of tax and price investigations, and transportation cases, were increased substantially during the fiscal year, necessitating the increase of field personnel in this area. The inevitable apprehension of smugglers occurs at very inopportune moments and requires the services of three Bureau representatives to inventory the cigarettes transported, prefer charges in the local court of jurisdiction and carefully secure the impounded cigarettes and vehicles involved. During

this fiscal year, 95 vehicles and 116,931 cartons of unstamped cigarettes valued at \$229,974.24 were impounded.

Even more time-consuming are the subsequent court appearances of Bureau personnel. Very frequently, State witnesses will spend the entire day in court waiting the State's case to be called. Also, it is interesting to note that approximately 53% of the transportation cases are remanded to a higher court on motion to suppress the evidence, thereby necessitating additional litigation in a higher court on these matters.

Likewise, the ever-increasing number of hijacking cases of cigarettes involving cargoes of as high as 750 cases or 9,000,000 cigarettes, consume the time and efforts of the Bureau's investigative and audit staff.

Taxpayer compliance is enforced through main office and field audits. Field Auditors examine the records of distributors and wholesale and retail dealers, and also conduct examinations of records at the cigarette manufacturing companies. Auditors in the main office review the monthly reports of distributors and wholesale dealers and make comparisons with the reports received from the field auditors. Audited procedures are constantly being reviewed and implemented with new techniques in order to alleviate tax evasion. Reports of meter tax stamp sales by agency banks are also reconciled with Bureau records.

On June 16, 1966, the New Jersey Cigarette Tax rate was increased from 8¢ to 11¢ per package of 20 cigarettes. While the combined State, City, and sales taxes in New York City increased the tax to as much as 16¢ per package, these high tax rates could only result in inducing tax evasion through the medium of smuggling, bootlegging and peddling of untaxed cigarettes. Therefore, as attested to by our statistics, the implementation of manpower in the audit and field section was necessitated. The transportation section of the Cigarette Tax Act C54:40A-32 was amended which provides, "A transporter who violates the provisions of this Act is a disorderly person and, if found guilty, is subject to a maximum fine of \$1,000 and/or one year in jail." Other amendments are being formulated in order to abate tax evasion.

Miscellaneous Activities

Interstate Cooperation: New Jersey and each of the other states which tax cigarettes (49 plus the District of Columbia) cooperate in

exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

The growing importance of the interstate cooperation through a collective endeavor are seeking Federeal legislation to assist in the abatement of cigarette smuggling by offering amendments to the existing Federal Laws.

Interstate conferences, meetings, and communications are frequently held regarding audit and investigative procedures and techniques, uniformity of tax laws, and the exchange of ideas, in order that the maximum tax liabilities are collected by the respective taxing states.

The National Tobacco Tax Association: New Jersey, like other cigarette-taxing states, is an active member of the N.T.T.A., a branch of the National Federation of Tax Administrators. This organization provides a forum through national and regional conferences for the exchange of information on tax techniques and the supervision of procedures for reciprocity in the exchange of information on interstate cigarette shipments. This latter function and the successful advocating of the Jenkins Act (15 U. S. C. A. 375-378), which forbid interstate mail order cigarette sales, are among the N.T.T.A.'s greatest accomplishments. Presently a major effort is being made to amend the Jenkins Act to include provisions to control smuggling from the two cigarette tax free states (North Carolina and Oregon).

Cooperation with Taxpayers: The Tobacco Distributors Association of New Jersey and the Bureau cooperate in enforcing the Unfair Cigarette Sales Act and in advocating desired legislation on the state and national levels.

The National Association of Tobacco Distributors joins the Bureau and, more often, the National Tobacco Tax Association in advocating desired legislation at the national and state levels. Presently, joint efforts are being made to amend the Jenkins Act.

Licensees, from distributors to over-the-counter retailers, continually assist the Bureau in the enforcement of the Unfair Cigarette Sales Act. Unfair competitive advantages for a few are thus further curtailed in the interest of all concerned.

Cooperation with Others: The Cigarette Tax Bureau assists in various enforcement activities and is assisted by New Jersey state and local law enforcement agencies, federal officials and officials from neighboring states and Canada.

Organization

The Bureau's main office in Trenton consists of Administrative, Accounting, License and Investigative Sections. The Administrative Section is responsible for personnel and general operations. The License Section issues all types of licenses and maintains records on expiration dates. The Accounting Section is responsible for Bureau records and auditing activities in the office and in the field. The Investigative Section handles all policing activities, including enforcement of the Unfair Cigarette Sales Act.

Field Auditors and Field Representatives operate in assigned areas under the supervision of the main office. For policing purposes, the State is divided into fourteen districts and Field Representatives operate in each district.

During the 1967 fiscal year the Bureau's personnel was as follows (includes only those who worked more than one-half of the year) :

<i>Main Office:</i>	<i>Number</i>
State Supervisor	1
Assistant State Supervisor	1
Principal Field Representative	1
Accountant I	1
Legal Analyst I	1
Accountants II	1
Auditor 3	1
Head Clerk	1
Principal Clerks	3
Principal File Clerk	1
Principal Clerk Stenographers	2
Principal Clerk Bookkeeper	1
Senior Clerk Stenographers	3
Senior Stock Clerk	1
Senior File Clerk	1
Senior Clerks	3
Senior Key Punch Machine Operator	1
Senior Audit Account Clerk	1
Clerk Stenographers	2
Clerk Typists	3
Audit Account Clerk	1
Clerk Driver	1
Clerks	2
Subtotal	34

Field Personnel:

Supervising Field Representatives	3
Auditors II	2
Senior Field Representatives	6
Senior Field Auditors	6
Field Auditors	1
Field Representatives	10
Auditor 3	1
Subtotal	29
Total	63

During the 1967 fiscal year the Bureau's Administrative costs were as follows:

Salaries	\$422,242
Materials and Supplies	12,314
Services Other Than Personnel	56,856
Other	6,589
Total	\$498,100

Estimated Future Revenues

It is estimated that for fiscal 1968, approximately \$97,000,000 will be collected. If there are no further tax rate increases, revenue will probably remain fairly constant, even in the face of continued population increases. This is so because the tempo of anti-smoking education is decidedly on the increase. Per capita consumption of cigarettes is declining due to the Surgeon General's health report, higher prices resulting from increased taxes and from higher manufacturers' prices.

Analysis and Comparisons

Per capita cigarette tax collections in New Jersey have increased almost continuously since the adoption of the cigarette tax in 1948. This increase is due largely to the five rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

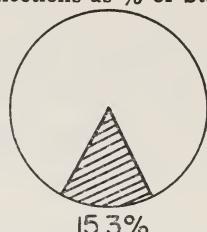
Year	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950	2,571	\$3.71
1952	2,647	3.82
1954	2,624	3.81
1956	2,519	4.22
1958	2,514	6.13
1960	2,768	6.75
1962	2,749	9.40
1964	2,667	10.32
1965	2,816	10.91
1966	2,886	11.42
1967	2,669	14.25

Historical Development

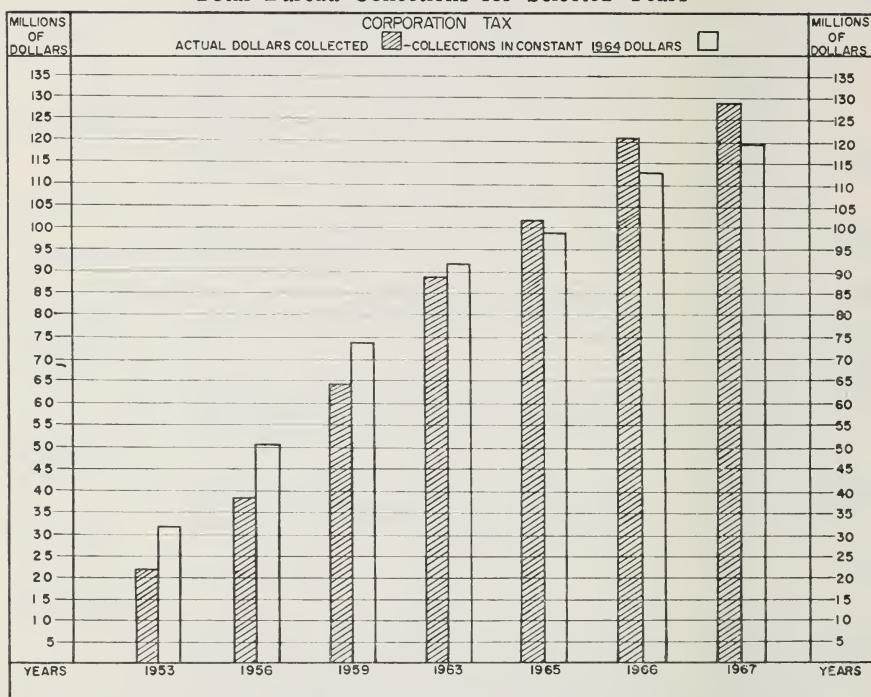
	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue	\$17,730,804
1950—Yield for the fiscal year	18,009,702
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue	19,358,215
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956)	\$23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate	33,734,035
1960—Yield for fiscal year	41,036,144
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961)	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963)	61,046,005
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue	67,887,532
1965—Yield for fiscal year	71,489,483
1966—The cigarette tax rate was increased from 8¢ to 11¢, effective June 16, 1966 (Chapter 105, Laws of 1966)	77,725,395
1967—Total revenue increased 24.18% over fiscal 1966 during the first full year at the 11¢ per pack tax rate	96,516,738

The Corporation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source Corporation Business Taxes:

Domestic	\$46,166,327.18
Foreign	46,882,232.61
Interest & Penalties	651,667.63

Subtotal \$93,700,227.42

Insurance Premium Taxes:

Domestic	\$1,177,183.89
Foreign	33,047,828.56

Subtotal \$34,225,012.45

Financial Business Taxes

Taxes	\$1,359,222.52
Tax Certificates	43,722.10

Total \$129,328,184.49

Total Bureau Collections for the Last Three Years

1965	\$101,720,118.90
1966	120,818,910.14
1967	129,328,184.49

1967 Collections Increased 6.88% Over 1966

1967 Costs were 0.88% of Bureau Collections.

1967 Bureau Personnel: 154

1967 Administrative Costs: \$1,126,374.61

Scope of Bureau Activities

The Corporation Tax Bureau administers and collects the Corporation Business Tax, the Financial Business Tax and the Insurance Premium Taxes.

The Corporation Business Tax Act (N. J. S. A. 54:10A-1 et seq., as amended and supplemented) imposes a tax based on net worth and net income, on all domestic and foreign corporations acquiring a taxable status in New Jersey.

The Financial Business Tax Law (N. J. S. A. 54:10B-1 et seq., as amended and supplemented) imposes a tax on all business enterprises involved in making profit by the use of moneyed capital.

The Insurance Premiums Tax Laws (N. J. S. A. 54:18A-1 et seq., N. J. S. A. 54:16-1 et seq., N. J. S. A. 54:16A-1 et seq. and N. J. S. A. 54:17-4) impose taxes based on gross insurance premiums collected on risks in New Jersey, from all insurance companies transacting business in this State.

The Business Personal Property Tax (N. J. S. A. 54:11A-1 et seq.) imposes a tax based on 50% of original cost of tangible property used in business owned by individuals, partnerships, corporations, etc.

Description of Taxes

Corporation Business Tax: The Corporation Business Tax is a franchise tax collected for the privilege of having or exercising a corporate charter or doing business or owning capital or property, or using capital or property, or maintaining an office in the State of New Jersey.

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth, as defined in the statute (N. J. S. A. 54:10A-4(d)), and net income, as defined in the statute (N. J. S. A. 54:10A-4(k)), allocable to New Jersey.

Taxable net worth, used to determine that portion of the Corporation Business Tax based on net worth, includes the following: (1) outstanding capital stock; (2) undivided profits and surplus (paid-in, capital or earned); (3) surplus reserves (not including reasonable valuation reserves); and (4) indebtedness owing directly or indirectly

to a stockholder and to members of his immediate family who together or in the aggregate own 10% or more of all classes of outstanding stock.

In general, when determining net worth, taxpayer is permitted to deduct from the value of its assets the amount of its corporate liabilities. Of the resulting remainder, the per cent of the net worth that corresponds to the "allocation percentage" applicable to a particular taxpayer is taxable. Certain minimum tax provisions apply.

Taxable net income, that part of the Corporation Business Tax based on net income, includes: (1) net income, before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on indebtedness (on or over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax. Only such per cent of the adjusted net income base is taxable as corresponds to the "business allocation percentage" applicable to the taxpayer.

In determining the "allocation percentage" for corporations taxable in New Jersey, the following apply:

(a) **General**

In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100%.

(b) **Allocation of Net Worth**

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

$$\text{Formula 1: } \frac{\text{Total assets in New Jersey}}{\text{Total assets everywhere}} = \%$$

$$\text{Formula 2: } \left\{ \begin{array}{l} \frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ + \\ \frac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ + \\ \frac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \end{array} \right.$$

The aggregate resulting percentages are divided by three.

The effective allocation percentage to be applied to the net worth is the greater of the two percentages resulting from Formula 1 and Formula 2, respectively.

(c) **Allocation of Net Income**

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net income taxable in New Jersey is determined according to Formula 2 above, under the caption "Allocation of Net Worth."

(d) **Investment Companies**

A taxpayer qualifying and electing to be taxed as an investment company is subject to an allocation percentage of 25% to be applied to both the net worth base and the net income base.

(e) **Regulated Investment Companies**

A taxpayer qualifying and electing to be taxed as a regulated investment company is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

The net worth tax rate is 2 mills per dollar or \$2.00 per \$1,000 on the first \$100 million of allocated net worth; 0.4 of a mill per dollar on the second \$100 million; 0.3 of a mill per dollar on the third \$100 million; and 0.2 of a mill per dollar on all amounts of allocated net worth in excess of \$300 million. Corporations with total assets amounting to less than \$150,000, may, under Chapter 190 of the Laws of 1959, use a short rate tax table for purposes of computing their net worth

tax. The minimum net worth tax is \$25 for domestic corporations and \$50 for foreign corporations, except for investment companies and regular investment companies. For domestic corporations only, a third method of determining the minimum tax was added based on the number of shares of stock which the taxpayer was authorized to issue.

To January 1, 1967, the net income base rate is 1 3/4% of the allocated net income of the taxpayer; after January 1, 1967 such rate is 3 1/4%. The net income base has neither a minimum nor a short rate tax table.

Investment companies and regulated investment companies are subject to a minimum tax of \$250 for combined net worth and net income obligations.

During the 1967 fiscal year, the Corporation Tax Bureau was responsible for collecting \$93,700,227.42 in net worth and net income business taxes:

Net Worth Tax:	Net Income Tax:
Foreign	\$20,373,650.05
Domestic	23,511,709.94
Interest & Penalties	651,667.63
Total	<hr/> \$44,537,027.62
	Foreign
	\$26,508,582.56
	Domestic
	22,654,617.24
	<hr/> Total
	\$49,163,199.80

The following corporations, however, are exempt from the tax imposed by the Corporation Business Tax Act:

(a) corporations subject to a tax under the provisions of Article 2 of Chapter 13 of Title 54 of the Revised Statutes, or to a tax assessed upon the basis of gross receipts, other than the tax levied by the veterans bonus tax law, or insurance premiums collected;

(b) railroad, canal or banking corporations, savings banks, production credit associations organized under the Farm Credit Act of 1933, agricultural cooperative associations incorporated or domesticated under or subject to Chapter 13 of Title 4 of the Revised Statutes and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Federal Internal Revenue Code, or building and loan or savings and loan associations;

(c) cemetery corporations not conducted for pecuniary profit of any private shareholder or individual;

(d) nonprofit corporations, associations or organizations established, organized or chartered, without capital stock, under the provisions of

Title 15, 16 or 17 of the Revised Statutes, or under a special charter or under any similar general or special law of this or any other State, and not conducted for pecuniary profit of any private shareholder or individual;

(e) corporations subject to a tax under the provisions of Chapter 4 of the Laws of 1940, or Chapter 5 of the Laws of 1940, or any statute or law imposing a similar tax or taxes;

(f) nonstock corporations organized under the laws of this State or of any other State of the United States to provide mutual ownership housing under federal law by tenants, provided, however, that the exemption hereunder shall continue only so long as the corporations remain subject to rules and regulations of the Federal Housing Authority and the Commissioner of the Federal Housing Authority holds membership certificates in the corporations and the corporate property is encumbered by a mortgage deed or deed of trust insured under the National Housing Act (48 Stat. 1246) as amended by subsequent Acts of Congress. In order to be exempted under this subsection, corporations shall annually file a report on or before August 15 with the commissioner, in the form required by the commissioner, to claim such exemption, and shall pay a filing fee of \$25.00.

Financial Business Tax: The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New Jersey. It is measured by the taxpayer's net worth less certain deductions, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only the percentage of the net worth allocable to New Jersey is taxable. The allocation percentage is determined by comparing gross business in this State with gross business everywhere during the tax year.

The Financial Business Tax applies to all business enterprises, whether carried on by an individual, partnership, firm, or corporation which are in competition with the business of national banks and which employ capital with the object of making profit by its use as money. Businesses specifically included under the Financial Business Tax are industrial banks and dealers in commercial papers and acceptances, sales finance, personal finance, small loans, and mortgage finance.

The Financial Business Tax rate is $\frac{3}{4}$ of 1% of taxable net worth. The minimum tax is \$25.

Insurance Premiums Tax: The Insurance Premiums Tax is a tax on gross premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State and every stock, mutual and assessment company organized or existing under the laws of any other state or foreign country and transacting business in this State.

The tax rate on life insurance policies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% of the taxable premiums collected by the taxpayer under annuity contracts on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to 12½% of the total premiums.

By Chapter 3 of the Laws of 1966, all taxable insurance companies, in addition to the regular payments due June 1, were required to pay a tax on $\frac{1}{2}$ of the premiums written during the prior year (excepting fire insurance premiums of foreign corporations and marine insurance premiums).

In computing the tax payable, taxpayers are allowed deductions for certain local taxes.

Retaliatory provisions apply against insurance companies of another state or nation where the rates applicable to New Jersey insurance companies in such other state or nation exceed the rates under New Jersey law.

Penalties for failure to comply with the tax laws administered by the Corporation Tax Bureau may include the following for the specified violation: (a) interest charges at the rate of 1% per month or fraction thereof, for tax delinquency; (b) interest charges of 1% per lapsed month if a deficiency assessment or reassessment is made after audit or investigation (if the deficiency was not due to fraud or evasion, the interest charge is $\frac{1}{2}$ of 1% per month); (c) revocation of certificates of authority of foreign corporations in the event of failure or neglect to pay taxes; (d) repeal of corporation charters of domestic corporations in the event of failure or neglect to pay taxes.

DETAILS OF CORPORATION TAX BUREAU COLLECTIONS DURING THE LAST THREE FISCAL YEARS ARE AS FOLLOWS:

	1965	1966	1967
Corporation Business Taxes	\$ (76,443,484.44)	\$ (87,386,497.54)	\$ (93,700,227.42)
Domestic	37,351,948.27	42,801,997.77	46,166,327.18
Foreign	38,497,507.49	43,879,305.68	46,882,232.61
Interest and Penalties	594,028.68	705,194.09	651,667.63
Special Company	(13,619.27)	(13,969.60)	.....
Railway Express Co.	13,619.27	13,969.60	.....
Insurance Premium Taxes	(24,201,978.32)	(32,245,969.12)	(34,225,012.45)
Life Insurance Premium Taxes	8,363,045.25	10,961,607.09	10,656,998.93
Domestic :			
Life	535,498.46	699,869.74	716,985.69
Annuities	19,470.21	83,214.26	.....
Total	\$554,968.67	\$783,084.00	\$716,985.69
Foreign :			
Life	7,569,639.83	9,850,957.95	9,929,191.32
Annuities	238,436.75	327,565.14	10,821.92
Total	\$7,808,076.58	\$10,178,523.09	\$9,940,013.24
Domestic Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	95,051.27	105,321.53	110,949.33
Marine	736.55	158.89	6.29
Fire	38,757.65	30,600.32	42,492.52
Auto	53,821.97	54,146.74	81,254.13
All Other	149,965.01	193,696.20	225,495.93
Total	\$338,332.45	\$383,923.68	\$460,198.20
Foreign Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	213,578.99	313,036.05	315,913.23
Marine	2,529.32	1,471.88	579.59
Fire	249,920.13	297,508.80	309,923.49
Auto	5,117,616.66	7,447,673.56	8,582,132.14
Motor Vehicle Security Law	917,558.29	991,665.64	1,037,080.97
All Other	8,991,068.01	11,846,900.52	12,857,347.12
Interest	8,329.22	2,181.90	4,838.78
Total	\$15,500,600.62	\$20,900,438.35	\$23,107,815.32
Financial Business Taxes			
Tax Certificates	(1,015,150.73)	(1,120,739.46)	(1,359,222.52)
Total Receipts	(45,886.14)	(51,734.42)	(43,722.10)
Total Receipts	(\$101,720,118.90)	(\$120,818,910.14)	(\$129,328,184.49)

BUSINESS PERSONAL PROPERTY TAX: The Business Personal Property Tax is a tax on tangible personal property used in business in the State of New Jersey.

Individuals, partnerships, corporations, etc. which own tangible personal property used in business in New Jersey are subject to the tax.

Taxpayers pay the tax on the basis of 50% of the original cost, as determined for Federal income tax purposes (N. J. S. A. 54:11A-2(c)). The tax is 1.3% or \$1.30 per \$100 of taxable value. Taxable value is 50% of original cost as previously defined.

Assessment Date: For the year 1968 and thereafter the assessment date will be October 1 of the preceding year.

Due Dates of Returns: Tax returns will be due February 15, 1968 and annually thereafter on February 15 of each year. In 1968 and thereafter $\frac{1}{2}$ of the tax must be submitted with the return due on or before February 15 and the remaining 50% of the tax is payable on or before September 15 of the same year.

Where Return is Filed: Where the taxpayer owns personal property located in more than one municipality in New Jersey, all the property in the state will be included in one return to be filed with The State Division of Taxation. Separate returns will not have to be filed with the local municipal assessor.

Remarks: Tax payments will be made directly to the State for distribution to the various municipalities, instead of being made directly to municipalities.

Definitions of Personal Property Used in Business: Personal Property used in business shall mean tangible goods and chattels used or held for use in any business, transaction, activity or occupation conducted for profit.

Exempt Property:

(1) goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors, supplies and materials used or consumed in production, small tools, and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) goods and chattels so affixed to real property as to become part thereof and not to be severable or removable without material injury thereto;

(3) motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (P. L. 1962, c. 73), as amended and supplemented;

(5) goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;

(6) goods and chattels used or held for use in the business of farming; and

(7) goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

Disposition of Revenues

All revenues are paid over daily to the State Treasurer. These are for use of the General State Fund, with the following exceptions:

Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (N. J. S. A. 54:17-4). The following amounts were paid over to the Home and Association during the last three fiscal years:

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1965	\$138,360.00	\$111,560.13
1966	149,754.00	147,754.80
1967	149,310.00	160,613.49

Dedicated Funds

In addition to the distributions already indicated, the following funds are dedicated by law:

(a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is appropriated for school purposes (N. J. S. A. 54:10A-24).

(b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (N. J. S. A. 54:10B-24.)

(c) Proceeds from the Business Personal Property Tax and from 1.75% to 3.0% of the net income base of the Corporation Business Tax collected in 1968 will be distributed to the municipalities according to statutory formula.

Miscellaneous Activities

In addition to administering and collecting Corporation Business Taxes, Financial Business Taxes and Insurance Premium Taxes, the Corporation Tax Bureau performs the following miscellaneous services : (a) tax lien certificates are issued upon the receipt of an application, accompanied by the fee of \$1.00 for each corporation (N. J. S. A. 54:10A-29(a)) ; (b) tax clearance certificates where application is made therefor, and an application fee of \$5.00 is paid, are issued when taxes are fully paid for dissolution, merger, etc. (N. J. S. A. 54:10A-12) ; (c) releases of corporation franchise tax liens are issued upon the payment of a fee of \$5.00, the filing of an application and payment of a release fee (N. J. S. A. 54:10A-30) ; (d) the determination and certification of franchise taxes payable by domestic life insurance companies (Chapter 101, Laws of 1950) ; (e) the determination and certification of franchise taxes payable by domestic insurance companies, other than life insurance companies (Chapter 227, Laws of 1952) ; (f) the determination and allocation of the proceeds of the Financial Business Tax to counties and municipalities entitled thereto ; (g) the collection of the costs of administration of the Motor Vehicle Security Responsibility Law (Chapter 176, Laws of 1952).

Organization

The Corporation Tax Bureau contains the following sections :

- Administrative
- Records
- Accounting
- Examinations
- Status
- IBM
- Business Personal Property Tax

The Corporation Tax Bureau personnel during the 1967 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor	1
Assistant State Supervisors	2
Supervising Examiner	6
Examiner I	10

Examiner II	14
Examiner III	22
Examiner IV	16
Legal Analyst	1
Clerical	63
IBM	19
 Total	 154

Costs of Bureau operations during the 1967 fiscal year were as follows:

Salaries	\$955,679.37
Materials and Supplies	33,134.08
Services other than Personnel	121,144.11
Other	16,417.05
 Total	 \$1,126,374.61

Historical Development

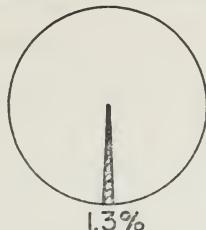
	<i>Total Revenue</i>
1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year.	
1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).	
1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.	
1931—The Corporation Tax Division was created in the new State Tax Department.	
1935—Revenue from the Insurance Tax comprised \$3,858,134 of the total revenue	\$5,612,478
1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936)	6,263,509
1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised \$857 of the total revenue	5,584,449
1940—Revenue from foreign corporations comprised \$452,157 of the total revenue. Revenue from the insurance tax comprised \$4,397,403 of the total revenue	7,286,970
1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation	7,112,848
1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign	

Total Revenue

insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised \$438,861 of the total revenue. Revenue from the insurance tax comprised \$7,519,294 of the total revenue	9,268,188
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law .. .	12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545 .. .	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951) .. .	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes .. .	\$22,219,899
1955—Revenue from foreign corporations comprised \$8,615,221 of the total revenue. Revenue from the insurance tax comprised \$13,201,885 of the total revenue .. .	35,480,166
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959 .. .	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau .. .	64,011,897
1960—Revenue from foreign corporation tax comprised \$27,804,729. Revenue from the insurance tax comprised \$17,530,504 of the total revenue .. .	77,912,349
1962—Revenue from foreign corporation tax comprised \$29,381,210 of the total revenue. Revenue from the insurance tax comprised \$19,915,353 of the total revenue .. .	83,200,862
1963—Revenue from foreign corporation tax comprised \$33,561,596 of the total revenue. Revenue from the insurance tax comprised \$21,035,567 of the total revenue .. .	89,731,835
1964—Revenue from foreign corporation tax comprised \$35,595,437 of the total revenue. Revenue from the insurance tax comprised \$22,960,747 of the total revenue .. .	95,645,296
1965—Revenue from foreign corporation tax comprised \$38,497,507 of the total revenue. Revenue from the insurance tax comprised \$24,201,978 of the total revenue .. .	101,720,118
1966—Revenue from foreign corporation tax comprised \$43,879,305.68 of the total revenue. Revenue from the insurance tax comprised \$32,245,969.12 of the total revenue .. .	120,818,910.14
1967—Receipts from foreign corporation tax comprised \$46,882,232.61 of the total revenue. Revenue from the insurance tax comprised \$34,225,012.45 of the total revenue .. . The Business Personal Property Tax Act was enacted (Chapter 136, Laws of 1966). This tax applies to individuals, partnerships, corporations, etc. using tangible personal property in business in New Jersey.	129,328,184.49

The Emergency Transportation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years

1967 Bureau Collections by Source	Total Bureau Net Collections for the Last Three Years
Tax Withheld \$12,711,908.96	1965 \$7,884,070.09
Tax Balance Paid 1,151,958.39	1966 9,689,320.28
Penalties and Interest 4,781.06	1967 10,823,367.75
 Total Gross Receipts .. \$13,868,648.41	 1967 Net Collections Increased 11.7% Over 1966
Refunds for Overpayments .. 3,045,280.66	 1967 Costs were 3.1% of Bureau Net Collections
 Total Net Receipts .. \$10,823,367.75	 1967 Bureau Personnel: 29
	1967 Administrative Costs: .. \$334,551.60

Scope of Bureau Activities

The Emergency Transportation Tax Bureau is responsible for the administration and collection of both the Emergency Transportation Tax (R. S. 54:8A-1 et seq. as amended and supplemented) and the Unincorporated Business Tax (R. S. 54:11B-1 et seq. as amended and supplemented).

The Emergency Transportation Tax

The Emergency Transportation Tax is collected from New York residents employed in New Jersey. All revenues from this tax are deposited in a special fund known as the "Transportation Fund" and are used for specific purposes as outlined by the law (R. S. 54:8A-20).

This is a graduated tax based on the income of New Jersey residents which is derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days

after the first day of each year. New York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1966 tax years, were not required to file with New Jersey for said tax years.

The tax imposed by the Emergency Transportation Tax Act upon subject net income from sources within New Jersey is computed at the following rates :

<i>On Such of the Amount As Exceeds</i>	<i>But Does Not Exceed</i>	<i>At the Rate of</i>
0.00	\$1,000.00	2%
\$1,000.00	3,000.00	3%
3,000.00	5,000.00	4%
5,000.00	7,000.00	5%
7,000.00	9,000.00	6%
9,000.00	11,000.00	7%
11,000.00	13,000.00	8%
13,000.00	15,000.00	9%
15,000.00	.....	10%

Any taxpayer may elect to deduct the standard deduction of 10% of his gross income or \$1,000, whichever is less, in lieu of all deductions otherwise permitted in the Emergency Transportation Tax Act.

Exemptions are allowed as follows : for each taxpayer, \$600.00; for the taxpayer's spouse, if taxpayer does not file a joint return if such spouse has no gross income for the eligibility year and is not a dependent of another taxpayer, an additional \$600.00; for each taxpayer who is at least 65 years of age or over at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable, an additional \$600.00; for each taxpayer who is blind at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable an additional \$600.00. In addition, exemptions are allowed for each dependent whose gross income for the eligibility year is less than \$600.00, or who is taxpayer's child or stepchild and has not attained age 19 at the close of the eligibility year or is a student : \$600.00.

Employers and taxpayers who are delinquent in filing required forms are subject to penalties up to \$2.00 per day and, when applicable, 5% of the tax due plus 1% per month. During the last year, 7,662 delinquency notices were mailed to taxpayers. The Bureau has found that

voluntary cooperation after warning notices is very good and has, therefore, not levied fines extensively.

Collections Procedures (ETT)

Employers of subject taxpayers are required to withhold the tax and to report and remit the withholdings quarterly. The employer is also required to provide each employee taxpayer with an annual statement of total earnings for the tax year and the total amount of New Jersey Transportation Tax withheld. A duplicate copy of these statements together with a reconciliation report must be filed with the Bureau. Taxpayers are required to file an annual return together with the earnings and withholding statements supplied by the employer and to remit any tax balance due.

In the 1966 calendar year, the Bureau received 36,794 employer quarterly returns, 107,983 withholding statements, 9,763 reconciliation forms, 65,096 individual taxpayer returns, and approved 53,100 refunds of tax overpayments.

Miscellaneous Activities (ETT)

Return forms and instructions are mailed to each individual for whom an earnings statement is filed. Circulars, releases to newspapers and professional periodicals and other publicity media are widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings are conducted in cooperation with business and professional groups. As in previous years^A a temporary office was again maintained in Newark in March and April of 1967 for the convenience of taxpayers seeking advice and assistance.

Interstate Cooperation: A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. Initially, New York supplied data on 183,000 New Jersey residents who filed New York income returns in 1962. The Bureau reciprocated by supplying similar data for 85,703 New York residents for whom employers had filed 1962 earnings statements. This cooperative exchange of taxpayer information has continued through the tax year 1967. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Trans-

portion Tax Act into closer conformity with the New York Personal Income Tax Law, an additional amendment, moreover, was required in 1965 to conform with the U. S. Revenue Act of 1964.

The Unincorporated Business Tax

The Unincorporated Business Tax Act (R. S. 54:11B, 1 et seq.) imposes an excise tax of $\frac{1}{4}$ of 1% on the gross receipts of unincorporated businesses received on and after January 1, 1967. The Act defines gross receipts as all receipts, of whatever kind and in whatever form, derived by an unincorporated business, without any deduction therefrom on account of any item of cost, expense or loss, except that gross receipts shall not include the sales price of property returned by customers to the extent that the sales price thereof is refunded either in cash or credit (R. S. 54:11B, 2(b)). The Act also specified that Unincorporated Business shall mean and include any trade, business, profession or occupation conducted or practiced for profit in whole or in part within this State by any individual or other unincorporated entity not subject to the Corporation Business Tax Act (1945) (P. L. 1945, c. 162) or the Financial Business Tax Law (1946) (P. L. 1946, c. 174), except that:

The performance of services by an individual as an employee, or as a fiduciary, or as an officer or director of a corporation or an unincorporated entity, shall not be deemed an unincorporated business, unless such services constitute part of a business regularly carried on by such individual as a principal;

An individual or other unincorporated entity, except a dealer holding property primarily for sale to customers in the ordinary course of his or its trade or business, shall not be deemed engaged in an unincorporated business solely by reason of the purchase, sale or exchange of property for his or its own account, but this subparagraph shall not apply if the unincorporated entity is taxable as a corporation for Federal Income Tax purposes.

If an individual or other unincorporated entity carries on 2 or more unincorporated businesses, all such businesses shall be treated as one unincorporated business for the purpose of this act. Any individual or other unincorporated entity whose total gross receipts for a taxable year

- (1) Do not exceed \$5,000.00 are exempt from this tax and from the requirements of reporting and filing a tax return for that year
- (2) Exceed \$5,000.00 but whose gross receipts allocated to New Jersey do not exceed \$5,000.00 are required to report and file a tax return but are exempt from the tax for that year.

Taxpayers doing business only in New Jersey are subject to tax on total gross receipts. However, if a taxpayer also maintains a regular place of business outside of New Jersey only a portion of his total gross receipts are taxable in New Jersey based upon the statutory formula.

Gross receipts must be reported upon the same basis, cash or accrual, used in the taxpayer's Federal Income Tax return and every taxpayer must use the same calendar or fiscal accounting year upon which it reports to the United States Treasury Department for Federal Income Tax purposes.

Returns and full payment of tax are due annually on or before April 15, for calendar year taxpayers, and on or before the 15th day of the fourth month after the close of the taxable year for fiscal year taxpayers.

Preparatory Planning (UBT)

The initial phase of implementation of the Unincorporated Business Tax Act by the Bureau was devoted to resolving the myriad details involved in policy determination and to development of operational plans. Immediate emphasis was focused on the preparation of tentative Rules and Regulations, design of reporting forms, and (together with the Central Identification Unit) construction of a mailing list of potential taxpayers. The Bureau representatives have also addressed local, regional, and national groups explaining aspects of the tax directly related to their specific interests. These groups have included Chambers of Commerce, insurance agents, accountants, real estate brokers and agents, attorneys, tax assessors and service type organizations. A considerable number of telephone and mail inquiries were handled by selected staff members.

In anticipation of the increased staff and ancillary equipment required to handle the additional work load this tax will generate, the Bureau moved to larger quarters in May. Major changes in the present functional organization structure have been planned. A program of orientation and in-service training sessions relating to this new tax is being developed.

Organization (ETT)

The Emergency Transportation Tax Bureau, which became an official Bureau in November 1963, is currently organized into the following sections which perform the functions described.

Employers Section: Employers subject to the withholding provisions of the Emergency Transportation Tax are serviced by this Section.

The operations of this group include: screening quarterly reports for Electronic Data Processing; maintenance of account registers; up-dating accounts; providing information, assistance, and required report forms.

A major operation of this Section involves reconciliation of the annual individual employee earnings statements received from employers with the records of remittances of tax withheld received from these employers during the corresponding year.

This Section also maintains a file of outstanding Delinquency Notices. The cases of employers who are bankrupt or who fail to respond to these notices are referred to the Bureau's Legal Analyst for appropriate action.

Taxpayers Section: The examiners in this Section first screen and prepare the individual taxpayer returns for the Electronic Data Processing Program.

This program accelerates processing of these returns by relieving examiners from much of the burden of previous tedious detail work. An electronic computer determines the accuracy of the arithmetic summations and apportionments and amounts in excess of the limits prescribed by law or of the norms established by the Bureau. The computer then prepares lists of returns to be further audited by the examiners. For these returns the examiners determine the actual tax liability, verify

the amount of tax withheld, send assessment notices for balances due, and in the cases of tax withheld overpayments, certify the overpaid amount for refund.

The examiners also give the taxpayer information, advice, and assistance by phone, letter, or personal conference. During March and April a temporary office for this purpose is maintained in Newark.

Delinquency lists, also prepared by the computer, are maintained by this Section. The cases of taxpayers who fail to respond to delinquency notices are referred to the Bureau's Legal Analyst for appropriate action.

Legal Section: The Legal Analyst files tax due claims in cases involving bankruptcy and receivership. He also takes all appropriate legal actions in cases involving bad checks received by the Bureau. All inquiries having legal aspects are referred to this Section. The Legal Analyst is also a participant in the preparation and drafting of general tax legislation.

Accounting Section: All remittances from employers and individual taxpayers are processed for bank deposit by this Section. A daily record of the number of returns filed and amounts remitted classified by type is maintained. This record also shows the number and amounts of refunds made. Monthly comparison statements including cumulative totals are prepared. This Section also assigns the identifying voucher numbers to every individual taxpayer return. Bad checks are referred to the Legal Analyst for appropriate collection action.

Steno-Typist Section: A general pool services the correspondence and typing requirements of the Employer, Taxpayer, and Legal Sections.

Clerical Section: This Section is responsible for mail operations, maintenance of general and special files, inventory records, and general office work.

Although this organization structure has proven most effective in the past, the type of work load anticipated to result from the Unincorporated Business Tax will necessitate a major revision involving new concepts for future operation.

Not including the Bureau's data processing section, personnel during the last year (including only those who worked more than one-half of the year) were as follows:

Main office personnel :		
State Supervisor .....	.....	1
Assistant State Supervisor .....	.....	1
Legal Analyst .....	.....	1
Examiners .....	.....	12
Clerks .....	.....	14
Field office personnel (Newark) :		
Personnel from the main office maintain a Newark office for approximately two months each year.		
Total .....	.....	29

During the 1967 administrative year, the Bureau's costs were as follows:

Salaries	\$180,097.47
Materials and Supplies	21,213.89
Services other than Personnel	120,444.17
Other	12,796.07
Total	\$334,551.60

Historical Development

Net Revenue

1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).	\$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964.	7,884,070
1966—Total collections for fiscal year amounted to \$12,148,973. Refunds totaled \$2,459,653.	9,689,320
1967—Total collections for fiscal year amounted to \$13,868,648.41. Refunds totaled \$3,045,280.66. Unincorporated Business Tax Act amended (Chapter 49, Laws of 1967) to eliminate certain allocation requirements.	10,823,367.75

LOCAL PROPERTY TAX BUREAU

1. Scope of Bureau Activities

The Local Property Tax Bureau is a *Service Bureau* established within the Division of Taxation to implement the State's responsibilities for local property tax administration.

The Bureau's principal activities include:

- (1) Providing services and assistance to New Jersey's 912 local tax assessors, some 796 of whom are part-time and 116 of full-time, and to the 21 county boards of taxation.
- (2) Preparation of the Annual Table of Equalized Valuations.
- (3) Prescribing forms and rules and regulations for the orderly implementation of laws relating to the local property tax and exemptions or deductions therefrom.
- (4) Gathering pertinent data and conducting studies for the purpose of improving property tax administration.
- (5) Providing information and assistance to taxpayers.
- (6) Administering Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors.

2. Description of Taxes

The Local Property Tax is an ad valorem tax on real estate and on tangible personal property, exclusive of tangible household personal property and personal effects. The taxation of tangible personal property used in business is based upon annual taxpayer returns reporting the value of such property as shown on the taxpayers' books of accounts. Reporting requirements generally follow the guidelines established for Federal Income Tax purposes. The taxation of real property and tangible personal property not used in business, other than household personal property and personal effects, is based on the valuation of such property as determined by the local municipal assessors.

All local property taxes are assessed and collected at the local municipal level for the support of local schools, and county and municipal governments. The State receives no portion of these taxes.

NOTE: In 1966 the New Jersey Legislature adopted a business personal property tax replacement program recommended by the Governor's Committee on Local Property Tax.

This program exempts all business personal property (except that of telephone and telegraph companies) from local taxation for the year 1968 and thereafter.

It provides replacement tax revenues collected by the State for distribution to municipalities as a substitute for local business personal property taxes.

Each municipality is assured of receiving no less from the replacement program than it collected from business personal property taxes in 1964, 1965 or 1966, whichever is greatest. If the replacement taxes do not yield enough to accomplish this purpose the State will make up the difference from general revenues.

A more detailed description of the Business Personal Property Tax Replacement Program is contained in the Summary of Activities section of this Report. (See pp. 16-17.)

Land devoted to farm or horticultural uses, upon application of the owner, may be assessed only at its value as farmland.

Certain veterans, widows of veterans or servicemen may be allowed tax dollar reductions up to \$50.00 and certain persons of the age of 65 years or over may be allowed tax dollar deductions up to \$80.00.

Major exemptions from the local property tax include: government property; certain property used exclusively for educational or religious and charitable purposes; and intangible personal property. In 1967 certain air pollution abatement facilities became exempt from taxation and beginning with the tax year 1968 certain water pollution abatement facilities will become exempt from taxation. Under the business personal property tax replacement program noted above, all business personal property, except that of telephone and telegraph companies, is exempt from local taxation beginning with the tax year 1968 and thereafter. Under the replacement program, tangible personal property not used in business is also exempt from local property taxation.

3. Preparation of the Table of Equalized Valuations

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 under the provisions of Chapter 86, Laws of 1954 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$198,000,000 of State school aid funds to local school districts. Chapter 72, Laws of 1964 amended the local bond act to gear the permissible limits of the school, municipal and county bonded indebtedness to equalized valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning

county taxes among local taxing districts. The apportionment of current and/or capital costs of multiple sending school districts is also based upon the Table and more recently the Table is utilized for the apportionment of certain State aid health grants. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 51, Laws of 1960, these data were also used in establishing the "common level" for the taxation of the various classes of tangible personal property used in business for the tax years 1965, 1966 and 1967.

A more detailed description of the Bureau's activities relating to the Table of Equalized Valuations is contained in the Summary of Activities section of this report.

4. Assistance to County Boards of Taxation

Local Property Tax Bureau assists the 21 county boards of taxation in the discharge of their duties. Almost daily contact with county tax boards is maintained by correspondence or telephone and by visits of the field staff. Bureau staff meet monthly with the executive committee of the Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and the assessors. An agenda supported by related material is prepared for each meeting. In recent years the Bureau has worked hand in glove with the Secretaries and Commissioners of the county boards of taxation to secure uniform implementation of new laws or amendments to existing statutes involving procedures of a complex nature.

5. Assistance to Local Taxing Districts

Direct assistance to local assessors is designed to meet the overall objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Bureau further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order

to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors averages 15% annually.

Since 1954 the Local Property Tax Bureau has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research of Rutgers, the State University, at strategic locations throughout the State. The Bureau is represented on the planning committee of and participates in the annual Rutgers Conference for Assessing Officers. The *New Jersey Real Property Appraisal Manual*, *The Handbook for New Jersey Assessors*, and the *Assessors Law Manual*, which are mentioned below, are the primary textbooks used in all in-service training courses.

The Bureau maintains an exhibit at the annual conference of the New Jersey State League of Municipalities. Bureau staff attend the exhibit to advise municipal officials on property tax matters. Bureau staff also participate in conference programs.

Municipal officials, as well as assessors, are kept abreast of developments in the assessment field by receipt of the Local Property Tax Bureau News and by topical letters and notices.

The Bureau encourages the growth of professional assessing by assisting county assessor associations and by participating in meetings.

The Local Property Tax Bureau is responsible for the publication and distribution of the following:

- (A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted. Newly appointed or elected assessors are given personal instruction in the use of the manual from time-to-time. Holders of the appraisal manual annually receive loose-leaf insertions which update the manual with respect to construction costs, construction materials and construction styles.
- (B) *Handbook for New Jersey Assessors*: This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook. Personal instruction is given to new assessors in the use of the Handbook.
- (C) *Assessors' Law Manual*: This Manual, first issued in 1954, was revised in 1958 and again in 1960 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.

- (D) *Local Property Tax Bureau News:* Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (E) *Assessors' Daily Work Calendar:* This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.
- (F) *Specifications for Revaluation Project:* Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.
- (G) *Local Property Tax Bureau Appraisal Data:* A publication for assessors, devoted to complete demonstration appraisals of typical taxable properties and to discussion of new building materials and construction cost analysis is issued periodically.
- (H) *Report of the State Farmland Evaluation Advisory Committee:* This annual report of the advisory committee contains suggested acreage values for use by the assessor under Chapter 48, Laws of 1964. The Bureau assists the committee in its deliberations, prints the annual report and distributes the report to every local property tax official in the State.
- (I) *Reprints of New Legislation:* Significant legislation having a direct bearing on administration of the local property tax is reprinted by the Local Property Tax Bureau and distributed to county tax boards and assessors.

6. Assistance to Individual Taxpayers

Frequent inquiries and complaints by individual taxpayers with regard to assessments and exemptions are received directly by the Bureau or by reference from the Governor's office or other State agencies. Such inquiries and complaints are promptly and carefully investigated by field staff. This includes examination of public records and the property involved and by discussion with local officials and the taxpayers. Every effort is made to inform taxpayers of the applicable law and the related facts. Related correspondence is prepared by the Bureau for other State agencies. The Bureau handles a considerable volume of correspondence from taxpayers or research groups seeking statistical information in the field of local property taxation.

7. Implementation of Tax Legislation

In recent years there have been numerous changes in the laws relating to the taxation of real and tangible personal property. A major part of the Bureau's continuing activities is that of implementing legislation affecting local property taxation.

During 1967 activities of this nature included the development of suitable taxpayer return forms and instructions to implement Section 1 of Chapter 138, Laws of 1966 which provides for the local taxation of tangible personal property used in business of telephone, telegraph and

message systems, companies, corporations and associations subject to tax under Chapter 4, Laws of 1940, as amended.

The Bureau was assigned the responsibility of implementing and carrying out the provisions of Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors and which provides for assessors tenure of office under certain conditions.

The Bureau worked in close liaison with the New Jersey State Department of Health to assist in the implementation of Chapter 127, Laws of 1966 and Chapter 104, Laws of 1967 which provide for the exemption from local property taxation of certain air pollution abatement equipment and water pollution abatement equipment which is certified by the Commissioner of Health as being eligible for tax exemption status under these Acts.

As a result of the enactment of the Business Personal Property Tax Replacement Program, the Bureau is re-designing the format for the 1968 and 1969 County Equalization Tables which, in turn, necessitates changes in the format of the County Abstract of Ratables. Use of these new forms entails new methods and procedures which will require detailed instruction.

8. Organization

To carry on these activities the Bureau is organized into 7 functional sections with all personnel being assigned to one or more functions to meet workload demands :

(1) Administrative Section coordinates the work of the entire Bureau ; initiates performance functions.

(2) Field Section performs the multiple field duties of providing assistance to local assessors and county boards of taxation in the discharge of their statutory duties with particular emphasis on the uniform implementation of new laws and procedures ; expediting the flow of sales-ratio data ; verifying sales data by field inquiry and investigation ; conferring with local governing bodies and tax officials ; carrying on liaison activities with the State Assessors' Association and the several County Assessor Associations ; and field investigating taxpayer complaints referred to the Bureau by the Governor's office and other State agencies.

(3) Sales-Assessment Ratio Section receives, screens and analyzes all sales-assessment data; conducts extensive verification of sales data by questionnaires; processes all data for E.D.P. analysis; and prepares the Annual Table of Equalized Valuations. During the year, interim listings of all sales data are furnished to assessors and county boards of taxation for review. This procedure permits additional verification and refinement of the sales data.

In 1966 and 1967 personnel of this Section and of the Field Section took a major role in the development of an E.D.P. program, which upon request, will be made available to all counties and municipalities for utilization in preparing tax lists, compiling related reports and preparing tax bills.

The Sales-Assessment data, which is punched on IBM cards, provides the basis for numerous studies and analyses.

A more detailed description of Annual Table of Equalized Valuations and related matters is contained in the Summary of Activities Section of this report.

(4) Statistical Section prepares the annual State Equalization Table and the annual State Abstract of Ratables pursuant to R. S. 54:1-33 and R. S. 54:1-35 respectively; conducts statistical and analytical studies to determine the possible effects of proposed legislation and the results of new local property tax legislation; compiles local property tax data for inclusion in the Annual Report of the Division of Taxation; assists in developing procedures, forms, and instructions for the implementation of new local property tax laws.

This Section cooperates with the Division of Tax Appeals by supervising the review and reinvestigation of sales data involved in appeals taken from the annual Table of Equalized Valuations in order to provide the Division with factual information essential to the orderly and expeditious disposition of the appeals. In this connection the Statistical Section also makes statistical analyses and computations required by the Division of Tax Appeals and conforms the Table of Equalized Valuations to reflect the Division of Tax Appeals' disposition of appeals taken from the Table.

Upon request, this Section advises and assists representatives of the Office of the Attorney General relative to the technical and statistical

aspects of County and State Equalization Tables and other local property tax matters involved in litigation.

In addition, the Statistical Section assists County Boards of Taxation in implementing new legislation as it pertains to the procedures to be followed in the preparation of County Equalization Tables and County Abstracts of Ratables.

This Section also cooperates with the County Boards of Taxation by auditing the County Equalization Tables and Abstracts of Ratables to test their technical and mathematical correctness.

(5) Appraisal Section assists assessors in making appraisals of all types of properties and instructs them in the practical application of the Real Property Appraisal Manual for New Jersey Assessors; in fiscal year 1966-67 this section assisted assessors in making 190 appraisals with an aggregate appraised value of \$133.4 million. This section conducts in-service training courses for assessors in appraisal techniques; annually gathers, prepares and publishes building reproduction cost factors for use by all holders of the Real Property Appraisal Manual; carries on continuous review of unit costs contained in the Manual and makes revisions as necessary; meets with and provides municipal governing bodies with information relative to professional revaluation programs; publishes a periodical for assessors "Local Property Tax Bureau Appraisal Data" which gives instruction in professional appraisal practice.

The Appraisal Section also carries on research and liaison activities on behalf of the Division of Taxation in the discharge of the Director's responsibilities as a member of the State Farmland Evaluation Advisory Committee established under the provisions of the Farmland Assessment Act of 1964 (Chapter 48, Laws of 1964) to publish suggested values of the several classes of farmland as a guide for use by assessors in determining the assessed valuation of qualified farmland in accordance with the Act.

(6) Personal Property Tax Section: The enactment of Chapter 51, Laws of 1960, necessitated the establishment of this section.

During the fiscal year 1966-67, this section prepared forms for the use of taxpayers in reporting their tangible personal property used in business to those taxing districts in which such property was located.

The Personal Property Section assisted taxpayers and assessors on problems regarding the reporting and assessment of business personal property; handled questions related to Chapter 51; and assisted in the drafting of rulings.

As a result of the enactment of Chapter 138, Laws of 1966, this section prepared a form (PT-10 tax year 1968) for reporting tangible personal property used in business by telephone, telegraph and messenger systems, companies, corporations or associations subject to tax under Chapter 4, Laws of 1940, as amended.

(7) The Assessor Certification Section was established to discharge the responsibilities imposed upon the Director of the Division of Taxation by the enactment of Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors and which contains provisions whereby tax assessors may gain tenure of office.

The law contains provisions whereby an applicant qualified by training and experience may receive a Tax Assessor Certificate upon the successful completion of an examination. Chapter 44 also makes special provisions for the issuance of Tax Assessor Certificates without examination to incumbent assessors who have satisfactorily completed prescribed courses of study.

In the short time between the signing of the law on May 4, 1967 and June 30, 1967, the Local Property Tax Bureau prepared and printed an application form together with instructions, distributed the form and instructions to assessors and other interested persons, prepared its field staff to assist assessors in making application, received and reviewed 210 applications and issued 124 certificates to qualified assessors. Because the certificate relates to assessor tenure, priority was given to assessors whose terms expired on June 30, 1967.

This Section maintains liaison with the Rutgers Bureau of Government Research which is charged with the responsibility of determining whether certain training courses completed by incumbent assessors who apply for a Tax Assessor Certificate without examination are equivalent to required training courses specifically enumerated in the Act.

This Section will take a leading part in preparing and administering the semi-annual examination for a Tax Assessor Certificate to be con-

ducted by the Director of the Division of Taxation beginning in March 1968.

Local Property Tax Bureau personnel for the fiscal year 1966 was as follows:

MAIN OFFICE

<i>No.</i>	<i>Titles</i>
1	State Supervisor
1	Assistant State Supervisor
1	Assessment Evaluator
1	Chief—Sales Ratio Section
1	Chief—Statistical Section
1	Legal Analyst II
3	Principal Field Representatives
3	Senior Field Representatives
2	Supervising Field Representatives
1	Senior Engineer—Civil
1	Principal Audit Account Clerk
1	Head Clerk
5	Senior Clerk Stenographers
5	Clerk Stenographers
3	Clerk Typists
2	Clerks
1	Senior Calculating Machine Operator
1	Senior File Clerk
4	Senior Clerks
1	Principal Key Punch Machine Operator
1	Senior Key Punch Machine Operator
2	Key Punch Machine Operators
1	Receptionist

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FIELD

2	Principal Field Representatives
4	Supervising Field Representatives
25	Senior Field Representatives
9	Field Representatives

40	Subtotal	
83	Total	
	Salaries	\$524,894.78
	Materials and Supplies	13,015.71
	Services other than Personnel	125,728.19
	Other	1,177.26
		<hr/>
		\$664,815.94

9. HISTORICAL DEVELOPMENT

1953—(January) Local Property Tax Bureau activated with duties restricted exclusively to the local property tax field. Basic objective was to render assistance to over 900 local assessors and 21 county boards of taxation with a view toward securing equality, uniformity and efficiency in the administration of the local property tax at the municipal and county levels.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities and to advise them of current developments in local property tax matters.

In-service training programs for assessors formalized and expanded by the Rutgers Bureau of Government Research under the co-sponsorship of an Advisory Committee.

Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.

State-wide assessment-sales-ratio program begun for use in preparation of the annual Table of Equalized Valuations.

1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.

1955—First edition of Assessors' Law Manual containing all property tax laws pertinent to conduct of assessor's office. (Revised in 1958 and 1960.)

1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.

First edition of Real Property Appraisal Manual for New Jersey Assessors. (Revised in 1963.)

1959—"Assessors Daily Work Calendar" now distributed annually to all assessors.

1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.

1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).

1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personality (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.

1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.

[^]Preparation of forms for the County Equalization Table which forms provide for the equalization, for the first time, of tangible personal property used in business as prescribed by Chapter 141, Laws of 1964.

1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964). Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).

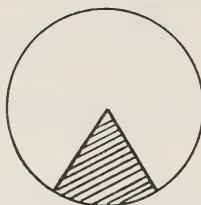
1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.

1967—Implementation of Chapter 44, Laws of 1967. Established Assessor Certification Section May 4, 1967 to discharge responsibilities imposed upon the Director of Taxation relating to the qualification, certification and examination of applicants for a Tax Assessor Certificate.

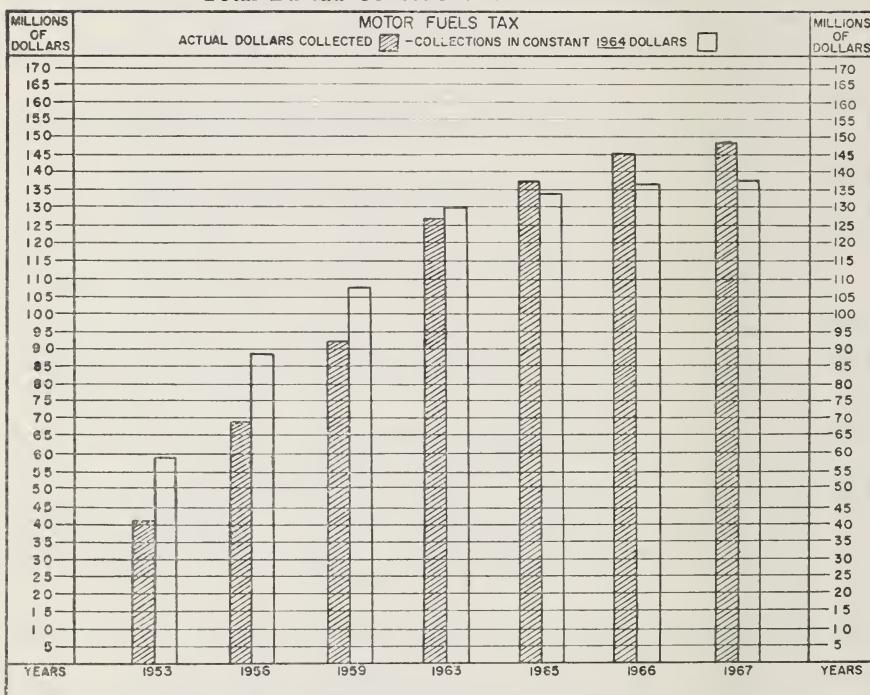
Preparation of forms and instructions for use by telephone, telegraph and messenger companies in reporting value of tangible personal property used in business to local tax assessors. (Chapter 138, Laws of 1966).

The Motor Fuels Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source

Gasoline Tax	\$143,580,254.76
Special Fuels Tax	10,925,149.75
License Fees	63,927.00
Fines, Penalties & Interest	25,371.39
Miscellaneous	5.60
Gross Collections	154,594,708.50
Refunds	6,200,645.61
Net Collections	148,394,062.89

Total Bureau Collections for the Last Three Years

1965—Gross	\$143,785,555.36
Net	137,688,681.27
1966—Gross	151,459,692.85
Net	145,181,704.59
1967—Gross	154,594,708.50
Net	148,394,062.89

1967 Net Collections Increased 2.21% Over 1966

1967 Costs were 0.36% of Bureau Net Collections.

1967 Bureau Personnel: 84
1967 Administrative Costs: ... \$536,100.00

Scope of Bureau Activities

The Motor Fuels Tax Bureau is responsible for administering New Jersey's tax on motor fuels and enforcing two regulatory motor fuels laws.

The New Jersey Motor Fuels Law (R. S. 54:39-1 to 75, inc., as amended and supplemented) requires that "fuels," as defined, be taxed at the rate of 6¢ per gallon if sold, or used in New Jersey. The Bureau collects the tax from licensed Motor Fuel Distributors, special licensees and other persons or groups acquiring untaxed fuels for use in New Jersey.

The Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17, as supplemented by R. S. 56:6-2.1 to 2.5) charges the Bureau with the responsibility of checking motor fuel retail dealers for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances, prizes, etc., the maintenance of proper records, and the misrepresentation of the grade of motor fuels.

The Unfair Motor Fuels Practices Act (R. S. 56:6-19 to 32) enables the Bureau to check distributors, refiners, wholesalers, and suppliers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition. The law also prohibits leases or contracts which specify that the lessee or purchaser shall not use or deal in certain products or merchandise.

Description of Taxes

The 6¢ per gallon New Jersey tax on motor fuels applies to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways" (R. S. 54:39-2).

The tax is due and payable on sales or uses by distributors by the next to the last business day of the month following the month of activity. Importers holding a Special License "A" shall report and pay the tax as provided by 54:39-64(a). The tax on Special Fuels (diesel oil, kerosene, fuel oil, propane, etc.) is due and payable at the

time of the sale of such fuels with the knowledge that the full amount sold will ultimately be used to propel a motor vehicle upon the highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

Gasoline and special fuels tax receipts for the last three fiscal years were as follows:

	1965	1966	1967
Gasoline	\$134,663,934.18	\$141,224,206.64	\$143,580,254.76
Special Fuels	9,042,303.25	10,153,941.47	10,925,149.75
Total Gross Fuel Receipts	<u>\$143,706,237.43</u>	<u>\$151,378,148.11</u>	<u>\$154,505,404.51</u>

The 1967 receipts shown above resulted from the following fuel sales:

	<i>1967 Gallonage Taxed</i>
Gasoline	2,408,139,533 gallons
Special Fuels	182,285,857½ gallons
Total	<u>2,590,425,390½ gallons</u>

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1967 such sales totaled 22,758,864½ gallons. Other non-taxable fuel disposals (experimental uses, etc.) totaled 82,998 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1967 were 22,841,862½ gallons for a tax allowance of \$1,370,511.74.

In the event the tax is paid on such non-taxable sales, it may be recovered at any time within two years after the date of sale.

In 1935 the provisions of the Motor Fuels Tax Law pertaining to tax exempt uses of fuels were revised to provide an opportunity for review by a public agency, to increase administrative efficiency and to avoid abuses of the exemption privilege. Prior to the revision, tax exemptions were granted at the time of the sale of fuels to the consumer. Under the revisions tax refunds are granted upon application of the user if fuels are used for any of the following specific purposes:

- (a) operating or propelling motor vehicles, motor boats or other implements owned or leased by the State and all the political subdivisions thereof, (b) auto-busses while being operated over the highways of this State in those municipalities to which the operator has paid a monthly franchise tax for the use of the streets therein under the provisions of sections 48:4-14, 49:4-15 and 48:4-16 or 48:16-25 of the Title Public Utilities, (c) agricultural tractors not operated on a public highway, (d) farm machinery, (e) aircraft, (f) ambulances, (g) rural free delivery carriers in the dispatch of their business, (h) such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof, (i) such highway

motor vehicles as are operated exclusively on private property, (j) motor boats or motor vessels used exclusively for or in the propagation, planting, preservation and gathering of oysters and clams in the tidal waters of this State, (k) motor boats or motor vessels used exclusively for commercial fishing, (l) motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties, (m) cleaning, (n) fire engines and fire-fighting apparatus, (o) stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway, (p) heating and lighting devices, (q) fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other State or country provided, proof satisfactory to the Commissioner of such exportations is submitted, (r) motor boats or motor vessels used exclusively for Sea Scout training by a duly chartered unit of the Boy Scouts of America, (s) emergency vehicles used exclusively by volunteer First Aid or Rescue Squads (R. S. 54:39-66).

The Bureau classifies tax refunds according to "refund use." The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1967 fiscal year:

	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal	27,834,201	\$1,670,052.06
2. Auto Buses	9,818,583	589,114.98
3. Agriculture	7,544,677	452,680.62
4. Aircraft	15,534,517	932,071.02
5. Ambulances	95,640	5,738.40
6. Rural Free Delivery	135,160	8,109.60
7. Rails or Tracks	142,791	8,567.46
8. Private Property	2,397,256	143,835.36
9. Fishing	252,914	15,174.84
10. Cleaning	113,320	6,799.20
11. Exports	19,893,045	1,193,582.70
12. Fire Engines	33,312	1,998.72
13. Stat'y Machy and Impl.	12,610,125	756,607.50
14. Heat and Light	7,291	437.46
15. State Departments	6,847,214	410,832.84
16. Sea Scouts . . . . .	.....	.....
Total	103,260,046	\$6,195,602.76

In the event that any moneys were paid in error (R. S. 54:39-29), the Director may cause them to be refunded but may refuse to authorize a refund in case more than 1 year has elapsed from the time the erroneous payment was made. Refunds for errors, totaling \$5,042.85 72,627⁵/₆ gallons were made during the last fiscal year.

Penalties for non-compliance with the Bureau's tax laws and regulations (not including violations of the regulatory acts) may include one or more of the following for the violations indicated:

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12);
- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b);

- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55);
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b);
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b);
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b);
- (g) interest charges at a rate of from $\frac{1}{2}\%$ to 1% per month on taxes due (R. S. 54:39-64b);
- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

Revenue from fines, penalties and interest charges during the last three years as follows:

1965	1966	1967
\$12,902.93	\$17,185.74	\$25,371.39

Any taxpayer may appeal from the action of the Commissioner, in making an order or assessment, to the State Board of Tax Appeals.

Licenses

A secondary function of the Motor Fuels Tax Bureau is the issuing of licenses to those engaged in selling or transporting motor fuels.

Holders of Special Licenses "A" may import motor fuels into New Jersey. Holders of Special Licenses "B" may acquire special fuels without paying a tax, but are required to report and remit the tax on the gallonage used or sold for use in the operation of vehicles on public highways.

Licensed distributors may import and resell motor fuels in New Jersey. Licensed wholesalers are in the business of supplying retail outlets. Retail dealers must also be licensed to sell to the public in New Jersey. Lastly, marine and land transporters of motor fuels must be licensed.

Licenses for distributors, Special Licensees "A" and Special Licensees "B" are issued without a fee and are in force until revoked or cancelled. Wholesale and transport licensees must pay a \$2.00 fee yearly and retail licensees must purchase a \$5.00 license expiring March 31.

Holders of Distributor and Special Licenses "A" are required to report and pay the tax on or before the next to the last business day of the month following the month being reported on. Special License "B" holders are required to report and pay the tax on or before the fifteenth day of the month following the month being reported on.

During the 1967 fiscal year the Bureau issued the following licenses:

<i>Type</i>	<i>Number</i>
Distributor	0
Special "A"	2
Special "B"	127
Wholesale	527
Retail	11,242
Transport	3,368

In addition, the following licenses remained in force:

<i>Type</i>	<i>Number</i>
Distributor	27
Special "A"	21
Special "B"	564

Revenue from the sale of licenses was as follows during the last three years:

	<i>1965</i>	<i>1966</i>	<i>1967</i>
Retail	\$58,560	\$56,705	\$56,165
Wholesale	1,116	1,084	1,050
Transport	6,744	6,560	6,712
Total	<hr/> \$66,420	<hr/> \$64,349	<hr/> \$63,927

Enforcement Activities

The Bureau enforces compliance with the Motor Fuels Tax Law, the Act to Regulate the Retail Sale of Motor Fuels and the Unfair Motor Fuels Practice Act through systematic auditing, inspection and investigation procedures.

In addition to office audits of all reports from licensees, the Bureau periodically conducts extensive field audits of all licensees, wholesale and retail dealers, and refund claimants.

Investigators located in all counties of the State check all kinds of petroleum activity in their assigned area in addition to their daily task of checking for compliance with the two regulatory laws administered by the Bureau.

Action against violations of the Act to Regulate the Retail Sale of Motor Fuels during the last three years was as follows:

	<i>1964-65</i>	<i>1965-66</i>	<i>1966-67</i>
Investigation of complaints and possible violations	122	154	242
Violations discontinued after field investigations	119	153	241
Violations resulting in court action	3	1	1
Court cases adjudicated	1	1	0
Court cases pending	2	0	1

Miscellaneous Activities

Federal-State Cooperation: The Bureau maintains close contact with the Federal Bureau of Internal Revenue, furnishing this agency with names and addresses of taxpayers, especially sellers and users of diesel oil. This cooperation has resulted in the disclosure of a number of Federal tax delinquencies.

Interstate Cooperation: The Bureau is an active member of the North American Gasoline Tax Conference and the Northeastern States Group of this Conference. Committees of this forty-year-old branch of the National Federation of Tax Administrators have been responsible for many recommendations which eventually became part of the motor fuels tax laws of various states. One important accomplishment was the adoption of a uniform reporting system for the Northeastern states which provides maximum control of interstate fuel shipments.

Taxpayer Assistance: As a service to its taxpayers, the Bureau compiles data from the reports of licensees and forwards it monthly to the New Jersey Petroleum Industries Committee of the American Petroleum Institute for publication and distribution by the Committee to all taxpayers.

Bureau representatives are available, upon request, to instruct taxpayers in the proper procedure for preparing monthly report forms.

Organization

The Bureau's main office in Trenton consists of the Administrative, Office Audit, Bookkeeping, Refund and Field Sections.

The Administrative Section handles matters relating to personnel records and general operation. The Office Audit Section is concerned with auditing and checking of reports submitted by taxpayers. All of the internal record keeping and handling of receipts is done by the Bookkeeping Section. The Refund Section processes application for tax refunds based on fuels used for refundable purposes. The Field Section coordinates and conducts all field activities and outside audits.

Motor Fuels Tax Bureau Personnel for the 1967 fiscal year was as follows:

	Main Office	Field
State Supervisor	1	..
Assistant State Supervisor	1	..
Principal Field Representative	2	..
Auditor, I	1	..
Auditor, II	1	..
Supervising Field Auditors .....	..	3
Supervising Field Representatives	1	6
Senior Field Auditors .....	..	3
Senior Field Representatives .....	..	18
Auditor, III	1	..
Supervisor, Administrative Unit	1	..
Captain, State Boat .....	..	2
Head Clerk-Bookkeeper	1	..
Field Auditors .....	..	2
Field Representatives .....	..	16
Principal Clerk-Stenographer	3	..
Principal Clerk	5	..
Senior Clerk-Stenographer	3	..
Senior Stock Clerk	1	..
Senior Clerk-Bookkeeper	1	..
Senior Clerk	5	..
Clerk-Stenographer	2	..
Clerk-Typist	3	..
Clerk	1	..
Total	34	..
Total (Main Office and Field)	84	50

During the 1967 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$482,284
Materials and Supplies	5,782
Services other than Personnel	46,745
Other	1,289
Total	\$536,100

Historical Development

	Net Revenue
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927)	\$4,097,985
1928—First full calendar year of tax yield	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930)	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10 ..	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division	17,914,362

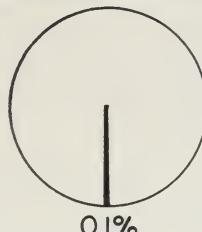
	<i>Net Revenue</i>
1936—The first year under the refund act. Refunds totaled \$1,933,540	19,725,204
1940—Calendar year tax yield. Refunds totaled \$2,256,374	24,702,153
1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342	\$21,376,296
1950—Refunds totaled \$3,756,143	32,500,351
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851	92,455,947
1960—Refunds totaled \$5,259,557	98,530,733
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616	122,566,450
1963—Refunds totaled \$5,666,429	126,980,705
1964—Refunds totaled \$6,397,025	132,214,710
1965—Refunds totaled \$6,096,874	137,688,681
1966—Refunds totaled \$6,277,988	145,181,704
1967—Refunds totaled \$6,200,645	148,394,062

Analysis and Comparisons

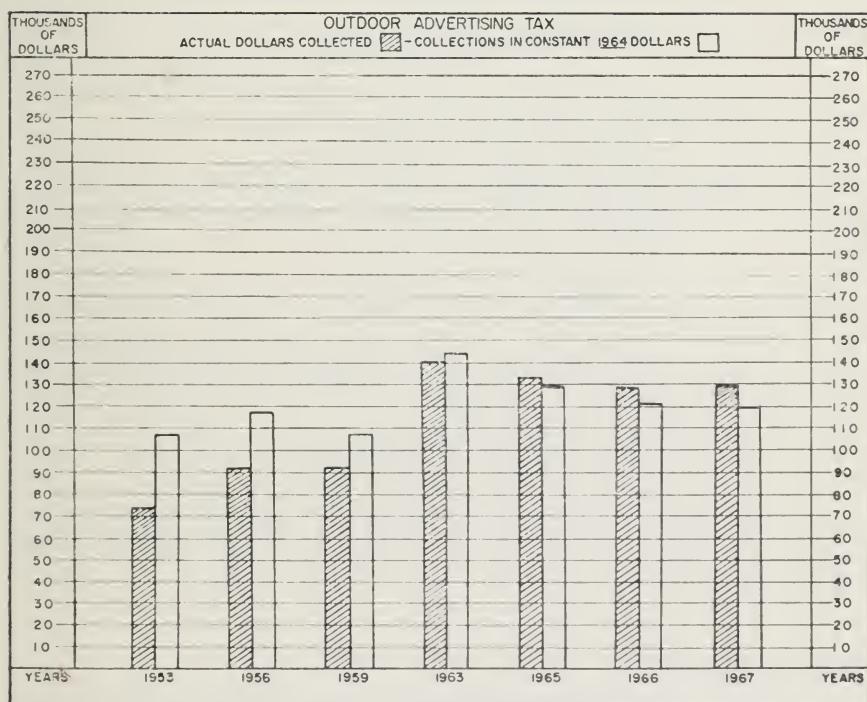
During the 1967 fiscal year, New Jersey's state motor fuels tax collections were 22.81 per capita and consumption reached more than 382 gallons per capita. Since the above figures are based on the number of gallons consumed as shown by the motor fuels tax, it should be remembered that New Jersey is a corridor state and a large portion of the fuels consumed was bought by out-of-state motorists.

By way of comparison, New Jersey motor fuels tax rate of 6¢ per gallon is below the average rate for all states. As of June 30, 1967, the per gallon tax rate in the states varied as follows: 1 state, 9¢; 1 state, 8½¢; 1 state, 8¢; 2 states, 7½¢; 21 states and the District of Columbia, 7¢; 4 states, 6½¢; 16 states (including New Jersey), 6¢; and 4 states, 5¢. The State Motor Fuel Tax rates in New Jersey's neighbor states are: Delaware, Pennsylvania and Maryland, 7¢; New York and Connecticut, 6¢. In computing the combined state and federal tax paid by motorists, the 4¢ per gallons federal tax would be added to each state tax rate.

Outdoor Advertising Tax Bureau



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Licenses	\$15,800.00
Permits	109,126.50
Denied Applications	271.00
Penalties	4,175.00
Miscellaneous	41.90
 Total	 \$129,414.40

Total Bureau Collections for the Last Three Years	
1965	\$133,065.00
1966	128,611.00
1967	129,414.40

1967 Collections increased 0.5% Over 1966	1967 Administrative Costs \$79,262.00
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1967 Bureau Personnel: 11
1967 Costs were 61.2% of Bureau Collections.

Scope of Bureau Activities

The Outdoor Advertising Tax Bureau is responsible for administering and enforcing New Jersey's Outdoor Advertising Act (54:40-50 to 54:40-73, as amended and supplemented), which is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

Under section 54:40-51 no permits are required for outdoor advertising in the following locations:

- (1) Advertisements located on property for sale or rent,
- (2) Legal advertisements required by law,
- (3) Legally authorized signs, signals or devices for public safety, convenience or health,
- (4) Display for an enterprise of a name, symbol, mark, product, service or advertisement on the premise or equipment on the premise where the enterprise is conducted,
- (5) Any sign or device erected, owned, or maintained by or for the United States, the State of New Jersey, any public corporation or body, county or municipality, and for signs or devices required by contracts entered into by these parties,
- (6) Private directional signs not exceeding two square feet,
- (7) Signs and devices along the National System of Interstate and Defense Highways, which are under the jurisdiction of the State Highway Department.

Description of Fees

The Bureau collects license and permit fees. Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit. Applications for permits must be made on forms furnished by the Bureau.

Permittees without licenses can only advertise the business or service on the signs for which permits are obtained.

The license fee is \$200.00. The permit fee is based on the size of the space to be used for outdoor advertising according to the following table:

<i>Area in Square Feet Over</i>	<i>Not More Than</i>	<i>Annual Fee</i>	<i>Semi-Annual Fee</i>
...	50	\$2.00	\$1.00
50	100	3.00	1.50
100	250	4.00	2.00
250	500	8.00	4.00
500	800	10.00	5.00
800	...	30.00	15.00

Annual fees are collected for permits issued from April 1 to September 30. Semi-annual fees are collected from October 1 to March 31. All permits expire on March 31 of each year. The following licenses and permits were issued and collections made during the last three license years (year ends March 31):

	<i>1965</i> <i>Number Collections</i>	<i>1966</i> <i>Number Collections</i>	<i>1967</i> <i>Number Collections</i>
1. Licenses	91 \$18,200.00	81 \$16,200.00	78 \$15,800.00
2. Permits	21,358 109,872.50	21,212 108,232.50	20,819 109,120.50
3. Denied Applications	64 313.50	51 248.50	60 271.00
4. Penalties	4,678.00	.... 3,930.00	.... 4,175.00
5. Miscellaneous	1.00	....	.... 41.90
Total	<hr/> \$133,065.00	<hr/> \$128,611.00	<hr/> \$129,408.40

Under the law licenses and permits may be renewed annually upon forms furnished by the Bureau provided that such application for renewals are filed on or before March 15 of the ensuing year. All those who fail to apply for the renewal of their license and permits within the time prescribed by law are subject and liable to a penalty of not less than \$50.00 nor more than \$200.00 for each offense, and in default of payment of such a penalty a person can be imprisoned for a period not to exceed 30 days. Each violation shall be deemed to be a separate offense. In lieu of such penalties, which can be recovered in a court of competent jurisdiction, the Director has set forth the following charges in settlement of such violations in addition to the statutory fees:

(a) For an applicant who makes late application for a permit after the erection of a display when no prior permit has been issued:

<i>Where the Statutory Fees are</i>	<i>The Late Filing Charge Shall Be</i>
Not more than \$2.00	\$10.00
More than 2.00}	15.00
Not more than 4.00}	
More than 4.00}	20.00
Not more than 10.00}	
More than 10.00	30.00

(b) For an applicant who makes late application for the renewal of a permit after the expiration date of their last valid permit:

<i>Where the Statutory Fees are</i>	<i>The Reinstatement Charge Shall Be</i>
Not more than \$4.00	\$5.00
More than 4.00]	10.00
Not more than 10.00]	
More than 10.00	20.00

In the case of applications for permits that are denied, the Bureau does not refund the fee. The following revenue has resulted from this provision during the last three license years (year ends March 31):

<i>1965</i>	<i>1966</i>	<i>1967</i>
\$313.50	\$248.50	\$271.00

Outdoor Advertising Where Prohibited

An outdoor advertising display is prohibited by the law (R. S. 54:40-11) where:

- (a) it would injuriously affect adjacent property or any public interest;
- (b) the interest of public safety, health, or morals would be affected;
- (c) it would reduce or impair the visibility of another licensed display or space;
- (d) it would be in defined natural area;
- (e) it would be along the outside curve of a highway at a point less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;
- (f) it would be along a straight-of-way of a highway at a point less than 500 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;
- (g) it would obstruct the view of oncoming traffic;
- (h) it would be painted on rocks or attached to public utility poles or trees.

"Natural area", listed as a category of the prohibited areas above (d), are defined by the law (R. S. 54:40-51(i)) as "that area along the side of a highway between two commercial points on the same side which are separated by a distance of one mile or more".

Non-profit educational, veterans, religious, charitable, and civic organizations must obtain a permit for each advertising display, but no fee is required.

Safeguard

The Bureau requires that out-of-state licensees post a \$2,000 bond to insure payment of fees, penalties and interest.

Enforcement Activities

The Bureau has the statutory power (R. S. 54:40-57) to enter private property, without liability, for the purpose of removing unlawful signs.

Violations recorded on locations where advertising was maintained without permits.

	1965	1966	1967
Violations	1,240	1,366	1,036
Charges Collected	\$4,678	\$3,930	\$4,175
Violations Removed	187	222	211

Organization

The Bureau is presently located at 20 W. Front Street. It employs 11 employees who are under the direction and supervision of the State Supervisor. The State is subdivided into five separate districts where the five inspectors are assigned. The inspectors are required to report all their daily activities, and the Chief Inspector is assigned to review such activities and to see that work programs, orders, and regulations are complied with. There are four of the employees who might be placed in the category of "clerical", headed by the Principal Clerk Bookkeeper, who are permanently assigned at the office.

During the 1967 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$66,417
Materials and Supplies	710
Services other than Personnel	11,723
Other	412
Total	\$79,262

Historical Development

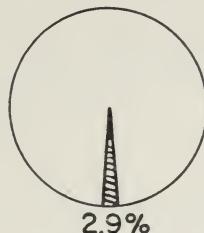
	<i>Total Revenue</i>
1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.	
1931—First year for which fees were collected	\$70,646
1940—Collections for the fiscal year	94,618
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits	\$95,283
1943—First full year for which fees were based on the graduated schedule	61,370
1950—Collections for the fiscal year	70,839
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953)	73,836
1954—First full year for new rates	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established	92,429
1960—Collections for the fiscal year	91,000
1962—Year of greatest total revenue	144,401
1963—The Outdoor Advertising Act was amended to give jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963)	139,111
1964—Collections for the fiscal year	130,745
1965—Collections for the fiscal year	133,065
1966—Collections for the fiscal year	128,611
1967—Collections for the fiscal year	129,414

Relevant Federal Legislation

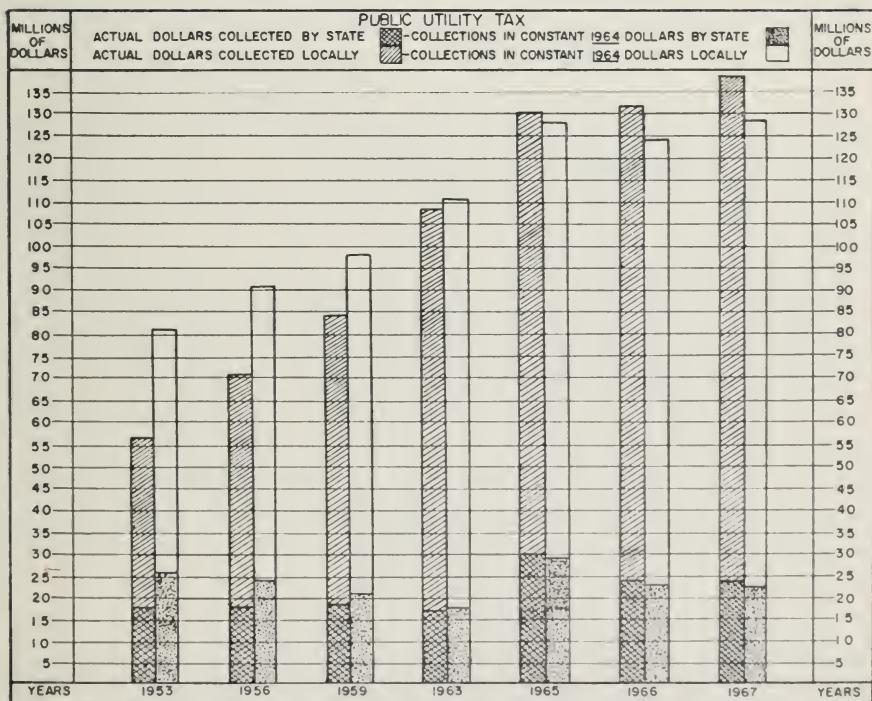
Under the Highway Beautification Act of 1965, the (Federal) Bureau of Transportation has the authority to establish certain standards and guidelines with regard to the placement and location of outdoor advertising on certain roads constructed with the assistance of Federal funds. However, the Senate is currently holding hearings on this Act, and no changes in the New Jersey law are contemplated until the guidelines are formally established.

The Public Utility Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Assessments for Selected Years



1967 Bureau Collections by Source		
Public Utility Excise Tax	\$15,403,167.81	
Railroad Taxes		
Franchise Tax	649,457.40	
Property Tax	8,084,168.18	
Subtotal	\$8,733,625.58	
Total Public Utility and Railroad Tax Collections	\$24,136,793.39	
1967 Bureau Assessments (Locally Collected)		
Public Utility Taxes		
Franchise Tax	\$49,224,703.61	
Gross Receipts Tax	65,304,019.47	
Total	\$114,528,723.08	
Total Public Utility and Railroad Collections or Assessments	\$138,665,516.47	

Total Bureau Collections or Assessments for the Last Three Calendar Years

<i>1965</i>	<i>Public Utilities</i>	<i>Railroad</i>
-------------	-------------------------	-----------------

For State Use	\$13,587,793*	\$2,570,364
For Local Use	100,888,494	13,608,522
	(1965 Total \$130,655,173)	

1966

For State Use	\$14,449,232*	\$518,034
For Local Use	107,023,206	9,600,637
	(1966 Total \$131,591,109)	

1967

For State Use	\$15,450,058*	\$8,733,626
For Local Use	114,481,833	...**

1967 Collections and Assessments Increased 5.4% Over 1966

1967 Costs were 0.7% of Bureau Collections

1967 Bureau Personnel: 20

1967 Administrative Costs: \$179,623

* A small percentage of Public Utility Taxes for local use is payable to the State to cover costs of administration in assessing the tax.

** State Aid in the amount of \$13,603,298 is payable in 1967 under the provisions of c. 139, L. 1966.

Scope of Bureau Activities

The Public Utility Tax Bureau, as consolidated on May 22, 1963, combined the responsibilities of the former Engineering and Railroad Tax Bureau and the former Public Utility Tax Bureau.

The Bureau appraises and taxes all property used for railroad purposes in the State and determines and levies the franchise excise tax of the railroad companies. Taxes levied on property used for railroad purposes and railroad franchises are certified to the Director, Division of Budget and Accounting, for collection (R. S. 54:29A-1 to 54:29A-77, as amended and supplemented).

The Bureau determines and levies the franchise and gross receipts taxes on public utility companies operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection. The Bureau also determines and levies an additional excise tax on public utilities for State use. (R. S. 54:30-1 to 54:30-3 and R. S. 54:30A-16 to 54:30A-67, as amended and supplemented.)

The Bureau prepares specifications for, and dispenses information relative to, the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau (R. S. 54:1 to 54:15.1 and R. S. 52:18A to 52:46, as amend'd).

The Bureau annually certifies to the respective County Boards of Taxation the assessed valuation of Class II Railroad properties in each taxing district in the County.

Description of Taxes

Railroad Property and Franchise:

On June 17, 1966, Chapter 139, P. L. of 1966, railroad Tax Amendments, was signed into law. The most important provision of this act is Section 2 (N. J. S. A. 54:29A-7) which substitutes a State Tax at the rate of \$4.75 per \$100 of true value of property used for railroad purposes other than (a) main stem, (b) tangible personal property and (c) facilities used in passenger service in place of the former Class II property tax. This tax will be used entirely for State purposes. Chapter 139, P. L. of 1966 also provides for replacement revenues to municipalities in which Class II railroad property is located as a result of the imposition of a State Tax on railroad property pursuant to this act, and the elimination of the allotment and payment to taxing districts of the taxes assessed upon Class II railroad property under the railroad Tax Law of 1948.

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey on the basis of the percentage of all track miles operated within the State to the total track miles operated by each railroad or system.

NOTE: Class II property taxes are entirely for the use of the taxing district in which such property is located.

During the 1967 fiscal year the following Railroad taxes were collected:

Property tax (Local uses)	\$9,600,800.84
Franchise Tax (State uses)	649,457.40
Total property and franchise taxes	\$10,250,258.24

Public Utility Taxes: The franchise tax assessed on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place is at the rate of 5% (rate is 2% where annual gross receipts do not exceed \$50,000) of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State bears to the whole length of its lines or mains, exclusive of service connections.

The gross receipts tax (in lieu of a tax on personal property) assessed on street, railway, sewer, water, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places is at the rate of 7½% of the gross receipts of such taxpayers for the preceding calendar year from its business over, in, on through or from its lines or mains in the State.

Public Utility Surtax: Chapters 41 and 42 of the Laws of 1963 provide an additional excise tax on public utilities, to be computed on the basis of :

- 0.625% —upon gross receipts subject to the franchise tax (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);
- 0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from its lines or mains in the State;
- 0.9375%—upon gross receipts of other utilities from business over, on, in, through or from its lines or mains in the State.

This excise tax is payable into the State Treasury for State use.

Public Utilities in New Jersey received the following tax assessments for 1967 :

Franchise taxes for the year 1967 were assessed against 169 corporations, 2 municipal electric corporations and 4 individuals. The total tax assessed amounted to \$49,224,703.61. Franchise tax assessments for the year 1967 are classified as follows :

No. of Companies	Classification	Taxable Gross Receipts	Franchise Tax
4	Electric	\$114,483,952.58	\$5,724,197.63
5	Gas	87,263,743.45	4,361,986.63
2	Electric and Gas	497,251,224.72	24,862,561.24
121	Water	43,306,709.28	2,234,355.01
32	Sewer	2,110,153.70	90,406.26
9	Telephone and Telegraph	237,675,938.29	11,883,796.91
173		\$984,091,722.02	\$49,157,303.68
2	Municipal Electric Corporations	1,347,998.68	67,399.93
175		\$985,439,720.70	\$49,224,703.61

Gross receipts assessments were levied against 160 corporations, 2 municipal electric corporations and 4 individuals. The total tax is \$65,304,019.47. Assessments for the year 1967 are classified as follows:

No. of Companies	Classification	Gross Receipts	Tax
4	Electric	\$166,314,736.90	\$12,473,605.27
5	Gas	89,409,751.10	6,705,731.34
2	Electric and Gas	564,335,574.14	42,325,168.06
121	Water	46,892,956.91	3,516,971.83
32	Sewer	2,253,337.23	167,386.89
164		\$869,206,356.28	\$65,188,863.39
2	Municipal Electric Corporations	1,535,414.40	115,156.08
166		\$870,741,770.68	\$65,304,019.47

Public Utility taxes for 1967 were apportioned to the counties and the State by the Public Utility Tax Bureau as follows:

Counties	Gross Receipts Tax	Franchise Tax
Atlantic	\$1,782,777.67	\$1,567,156.32
Bergen	7,039,359.91	6,702,129.23
Burlington	3,052,432.65	2,011,181.17
Camden	2,073,500.04	3,107,621.70
Cape May	1,445,254.59	692,034.13
Cumberland	621,786.73	748,545.13
Essex	5,167,316.19	6,519,194.84
Gloucester	1,061,565.22	1,115,445.42
Hudson	8,957,834.19	3,140,356.71
Hunterdon	1,035,738.21	379,677.19
Mercer	4,136,321.43	2,274,383.27
Middlesex	8,850,306.44	4,007,953.97
Monmouth	3,221,394.81	3,071,938.87
Morris	2,241,823.11	2,040,579.01
Ocean	1,362,414.91	1,793,337.38
Passaic	2,549,477.14	2,947,666.34
Salem	1,184,042.35	420,445.74
Somerset	1,159,704.93	1,679,011.74
Sussex	415,631.36	334,907.51
Union	6,088,023.65	4,222,566.89
Warren	1,715,522.83	360,989.96

↪ Municipal Electric Corporations

Bergen	35,489.96	23,659.91
Morris	59,894.16	31,637.65
Passaic	19,725.68	12,075.09
Apportioned to Taxing Districts	\$65,277,338.16	\$49,204,495.17
Payable to State	26,681.31	20,208.44
Total Tax	\$65,304,019.47	\$49,224,703.61

Total Gross Receipts and Franchise Tax	
Apportioned to Taxing Districts	\$114,481,833.33
Payable to State	46,889.75
Total Tax	\$114,528,723.08

Excise Taxes, for State Use, for the year 1967 were levied against 169 corporations, 2 municipal electric corporations and 4 individuals. The total tax is \$15,403,167.81. Assessments for the year 1967 are classified as follows:

<i>Classification</i>	<i>Amount of Assessment</i>
Gas and Electric	\$12,056,656.28
Water	330,864.49
Sewer	32,224.12
Telephone and Telegraph	2,960,603.42
Municipal Electric Corporations	22,819.50
	<hr/>
	\$15,403,167.81

Miscellaneous Activities

Tax Maps: During the 1967 fiscal year the Bureau approved ten (10) municipal tax maps. The following tax maps have been approved since 1931:

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1966	2 years	26
1967	1 year	10
		<hr/>
Total		449

Reports: Public Utilities submit annual reports of taxable property in September and reports of gross receipts in February; a fine up to \$100.00 per day may be imposed for neglect or refusal to file. Railroads submit an annual report in March showing changes in taxable property; the railroads are subject to a fine not to exceed \$10,000 for willful neglect to make returns.

Tax Apportionment: The excise tax for State use is paid to the Bureau. Railroad taxes are paid to the State Comptroller and the Class II portion thereof is forwarded to the County Treasurer for distribution among the local taxing districts where the property is located.

While this Bureau does not collect either the Public Utility franchise or gross receipts taxes, it is responsible for apportioning both taxes to the municipalities for collection after deducting administrative costs. During the last three years these costs were as follows:

1965	\$32,723.40
1966	48,345.45
1967	46,889.75

The Public Utility franchise tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer in the State.

Valuations of scheduled property upon which both taxes are apportioned to the municipalities are determined by the Bureau on the basis of the unit values set forth in the law.

Taxpayer Assistance: Forms showing valuations and taxes, maps, and other information are furnished on request to taxpayers. The taxpayer also furnishes necessary information in addition to the required reports to the Bureau upon request.

The Bureau's taxpayers for the fiscal year 1967 were:

Public Utilities :

169 Corporations
2 Municipal corporations
4 Individuals

Railroads :

22 Companies

Certificates of tax liability: Certificates of tax liability are furnished to attorneys and title companies representing purchasers of railroad or utility property and to bonding companies prior to the issuance of bonds by a utility company.

Organization

The Public Utility Tax Bureau is divided into two groups, each with the following sections:

Railroad tax :

Administrative section
Engineering and appraisal section
Auditing and accounting section
Drafting section

Public Utility tax :

Administrative section

Public Utility Tax Bureau personnel during the 1967 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor	1
Supervising Engineers	2
Engineers	7
Appraiser	1
Accountant	1
Draftsmen	2
Clerical	6
Total	<hr/> 20

The engineers and appraisers do both office and field work as is required.

Costs of Bureau operations during the 1967 fiscal year were as follows :

Salaries	\$167,210
Materials and Supplies	2,049
Services other than Personnel	6,033
Other	4,331
Total	<hr/> \$179,623

Historical Development

Because of the complicated nature, long histories of the taxes administered, and recent reorganization of the Public Utility Tax Bureau, its historical development can best be understood if divided into areas as follows :

History of Public Utility Taxes

1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.

1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).

1906—Street railways were subjected to a franchise tax.

1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).

1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).

1929—Oil or pipeline companies were transferred to the corporation franchise act for purposes of taxation by a ruling of the Attorney General.

1940—The Public Utility tax laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.

1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).

1960—The use of “average rate of taxation” was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).

1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).

1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapter 41 and 42, Laws of 1963).

1964—The first year for the Public Utility excise tax for State use, which is comprised of an additional franchise and gross receipts tax.

**NEW JERSEY PUBLIC UTILITY TAXATION
SELECTED YEARS—1884 TO DATE**

(Calendar Years)

Year	Franchise Tax	Gross Receipts Tax	Excise Tax for State Uses	Total Tax
1884	\$29,436.83	.....	.....	\$29,436.83
1900	68,327.96	.....	.....	68,327.96
1906	520,468.35	.....	.....	520,468.35
1910	957,007.70	.....	.....	957,007.70
1915	1,505,776.96	.....	.....	1,505,776.96
1920	3,925,567.61	.....	.....	3,925,567.61
1925	5,711,412.28	\$3,712,892.35	.....	9,424,304.63
1930	7,749,886.61	5,541,027.65	.....	13,290,914.26
1935	6,870,912.45	5,035,793.71	.....	11,906,706.16
1940	6,363,399.90	6,418,229.33	.....	12,781,629.23
1945	10,521,562.01	8,308,447.30	.....	18,830,009.31
1950	14,710,772.45	14,419,221.18	.....	29,129,993.63
1955	21,445,423.74	26,297,252.72	.....	47,742,676.46
1960	32,363,668.47	39,218,565.87	.....	71,582,234.34
1963	39,555,982.63	51,668,304.07	.....	91,224,286.70
1964	41,117,659.53	53,936,962.37	\$12,769,477.85	107,824,099.75
1965	43,620,984.36	57,300,233.46	13,555,069.22	114,476,287.04
1966	46,145,469.23	60,926,082.62	14,400,886.54	121,472,438.39
1967	49,224,703.41	65,304,019.47	15,403,167.81	129,931,890.89

History of Railroad Taxes

1830—The first railroad was built in New Jersey, the Camden and Amboy Rail Road, and was chartered on February 4, 1830. Early railroad charters provided for varying methods of payment to the State for the privilege of operating. In general, the early practice was to require railroads to pay annually to the State a tax of 0.5% of either capital stock or of the cost of the road, equipment and appurtenances.

1884—The first general railroad law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1% for local uses.

1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).

1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.

1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. The franchise tax enacted was based on net railway operating income allocated to New Jersey on the basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total taxable valuation of previous years of all classes of property used for railroad purposes. Taxes were levied on Class II property, together with one-half of the franchise taxes, paid to the taxing district; taxes were levied on Class I, III, and IV properties with one-half of the franchise taxes applied to State use.

1942—Amendments to the 1941 Law were passed (Chapters 3, 115, 169 and 246, Laws of 1942). The statutory basis of "franchise base" was revised to provide for deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax (i.e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations).

NEW JERSEY RAILROAD TAXATION
SELECTED YEARS—1884 TO DATE

(Calendar Years)

Year	Taxes as Levied			Line Miles Length in N.J.		
	Taxes for State Uses	Taxes for Local Uses	Total Taxes	No. of Railroads or Systems Taxed	Total No. of Railroads	Canals Miles
1884	\$852,188.99	\$321,481.99	\$1,273,670.98	32	90	176,417
1888	981,818.47	1,316,282.93	2,318,101.39	34	92	1,977,491
1890	1,010,530.13	1,349,082.58	2,359,612.71	38	98	2,056,298
1897	1,101,100.14	398,018.37	1,499,118.51	38	114	2,293,611
1900	1,107,052.30	413,773.77	1,520,826.07	36	117	2,300,541
1905	950,991.21	1,136,261.29	2,087,252.50	38	114	2,330,124
1906	3,503,529.70	.....	.....	37	114	2,330,236
1907	3,254,734.96	.....	.....	38	114	173,340
1910	3,952,574.60	5,394,949.77	5,347,524.37	44	124	2,347,803
1915	5,011,899.81	2,206,321.51	7,218,221.32	47	125	2,396,593
1920	7,155,495.88	10,771,364.56	10,771,364.56	48	106	173,340
1925	9,773,730.39	6,871,781.53	16,645,511.92	45	102	2,443,729
1930	11,800,783.81	8,244,212.01	20,044,995.82	42	97	2,460,885
1935	10,257,310.45	8,995,281.34	19,252,591.79	34	91	174,944
1940	9,230,222.17	9,066,467.22	18,296,689.39	32	89	2,456,631
1941	7,758,564.13	7,284,366.94	15,042,931.07	32	86	66,184
1945	11,194,540.62	9,323,434.76	20,517,975.38	29	84	2,424,028
1947	8,441,483.02	6,439,056.61	14,880,539.63	28	83	2,225,680
1948	3,974,113.91	12,037,115.97	16,011,229.88	27	82	66,184
1950	4,002,014.04	12,333,854.67	16,335,868.71	27	82	2,184,051
1955	4,152,467.64	14,181,850.27	18,334,317.91	24	49*	2,223,057
1960	2,845,568.75	15,567,034.96	18,412,603.71	23	40	2,098,397
1965	2,570,363.48	13,608,522.40	16,178,885.88	20	37	2,073,309
1966	518,033.60	9,600,636.91	10,118,670.51	22	37	2,033,958
1967	8,733,625.58	.....	8,733,625.58	37	37	2,011,288

* Note: Decrease in number of branches within systems.

1943—The year of the greatest total revenues (\$23,989,356.57).

1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); a franchise tax was enacted at the rate of 10% of the net railway operating income allocated to the State on the basis of track miles; and certain minimum and maximum tax provisions were established.

1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.

1966—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 139, Laws of 1966), effective June 17, 1966. These amendments provide for an annual State property tax upon all property used for railroad purposes other than main stem, tangible personal property and facilities used in passenger service; also provide for State aid to replace the former Class II railroad property tax.

History of Railroad and Public Utility Tax Administration and Tax Maps

1884—The State Board of Assessors administer both Railroad and Utility taxes.

1913—The initial act providing for the preparation of tax maps for taxing districts was passed (Chapter 175, Laws of 1913).

1915—The State Board of Assessors merged with the State Board of Equalization of Taxes to create the State Board of Taxes and Assessments. This board administered both Railroad and Public Utility taxes.

1931—A Utility Tax Division and a Railroad Tax Division were created in the new State Tax Department.

1939—An act setting forth procedures for townships to prepare tax maps was passed (Chapter 167, Laws of 1939).

1944—The Railroad Tax Division and the Utility Tax Division were reclassified as Bureaus in the new Division of Taxation.

1945—The Public Utility Tax Bureau was reclassified as the Public Utility and Local Property Tax Bureau and was given the responsibility of seeking greater uniformity in local property tax administration.

1948—The Railroad Tax Bureau was reclassified as the Engineering and Railroad Tax Bureau.

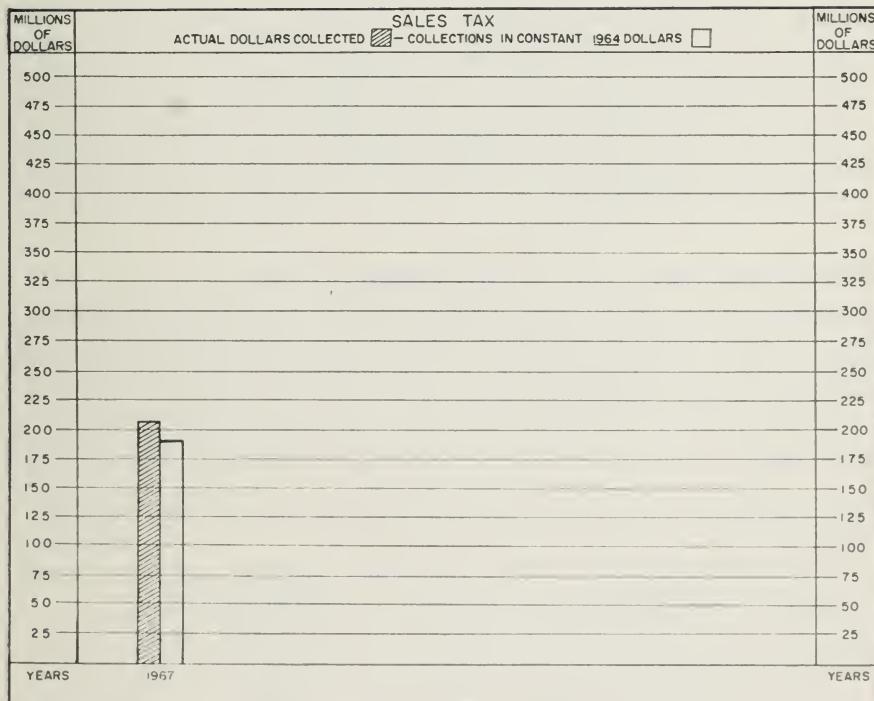
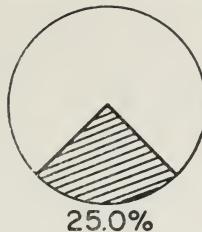
1953—The Public Utility and Local Property Tax Bureaus were separated.

1956—Taxing districts were authorized to issue special emergency notes for a five-year period to finance the cost of preparing tax maps.

1963—The Engineering and Railroad Tax Bureau merged with the Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

The Sales Tax Bureau

Total Bureau Collections as % of State Tax Collections



1967 Bureau Collections
Sales Tax
1967 Fiscal Year \$208,313,609

1967 Costs were 1.3% of Bureau Collections

1967 Bureau Personnel: 353
1967 Administrative Costs: \$2,702,808

General Responsibilities

The New Jersey Sales Tax Bureau administers the New Jersey Sales and Use Tax Act (P. L. 1966, c. 30, c. 53, c. 132 and c. 140) as amended by Chapter 25, Laws of 1967.

History

The New Jersey Sales and Use Tax Act was signed into law by Governor Richard J. Hughes on April 27, 1966 and became effective on July 1 of the same year. Immediately upon passage of the Act, the Division of Taxation established a Sales Tax Bureau to carry out the duties imposed under the new law.

During the first days of the Bureau, much time was devoted to disseminating information to the general public. Many speeches were made in various parts of the State and meetings were held with public groups and industry representatives to accomplish this aim. The sudden enactment of the Sales Tax Act made it necessary to set up the Sales Tax Bureau very quickly. There existed, therefore, a shortage of personnel in the Bureau. This shortage has been overcome in some measure by the recruitment of personnel from other Bureaus and the hiring of additional staff.

General Statement of Items and Services Taxed

In general, the New Jersey Sales and Use Tax Act, as amended, imposes a tax at the rate of 3% on the sale, rental or use of tangible personal property, on storage, on certain services, on restaurant meals, on certain admission charges and on the charges made for the rental of hotel rooms.

Exemptions

The Act provides for many exemptions within the above listed categories, and among these exemptions are, notably, sales of food for off-premises human consumption, prescription medicines for human use, clothing, rent, utility services, transportation, and professional services.

Exempt Transactions

(a) Sales for Resale.—Sales for resale are not subject to tax. These include (1) a sale for resale in the same form as purchased, (2) a sale for resale as converted into or as a component part of a product produced for sale by the purchaser, or (3) a sale for use in the performance of a taxable service where the property so sold becomes a physical component part of the property upon which the services are performed or is later actually transferred to the purchaser of the service in conjunction with the performance of the taxable service.

(b) Casual Sales.—Casual sales (isolated or occasional sales by persons who are not regularly engaged in the business of making retail sales where such property was obtained by the person making the sale through purchase or otherwise, for his own use in New Jersey) are not taxable. This exemption does not apply to sales of motor vehicles, or sales of boats or vessels required to be registered under the New Jersey Boat Act of 1962 (c. 73, Laws of 1962).

(c) Sales of Motor Vehicles to Certain Nonresidents.—Sales of motor vehicles to nonresidents are not taxable even though the nonresident takes delivery of the motor vehicle in New Jersey. The specific requirements for this exemption are that the nonresident (1) has no permanent place of abode in New Jersey, (2) is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the motor vehicle will be used in New Jersey, and (3) prior to taking delivery furnishes to the vendor the required affidavit, statement or evidence supporting his claim for exemption.

(d) Exempt Room Occupancy Charges.—The rent for occupancy of a room in a hotel, as defined in the Act, is not taxable (1) if the rent is not more than \$2.00 per day, or (2) if the occupancy is for at least 90 consecutive days.

Tax Bracket Schedule

The following schedule shows the amount of tax to be collected on each sale:

<i>Amount of Sale</i>	<i>Amount of Tax</i>
\$0.01 to \$0.16	No tax
0.17 to 0.40	one cent
0.41 to 0.70	two cents
71 to 1.16	three cents

In addition to a tax of three cents on each full dollar, a tax is collected on each part of a dollar in excess of a full dollar in accordance with the above formula. The tax must be computed on the amount of the total sale of taxable items and not on the prices of individual items included in the sale.

The Compensating Use Tax

The compensating use tax is a tax on tangible personal property and services used in New Jersey upon which the New Jersey Sales Tax has not been paid. The rate of the tax is the same as for the sales tax.

In general, the use tax is imposed on the same items on which the sales tax is imposed when the property and services are used in New Jersey on and after July 1, 1966, including the use of:

- (a) Tangible personal property purchased at retail (such as an automobile);
- (b) Tangible personal property manufactured, processed or assembled by the user, if items of this kind are sold by him; and
- (c) Tangible personal property, not acquired for resale, which has been repaired, processed, altered or otherwise serviced.

Exempt Organizations

The sales and use tax does not apply to any sales or amusement charges by or to certain organizations as defined in the Act or to use or occupancy by these organizations.

The Act describes several categories of exempt organizations. The first includes the State of New Jersey, the Federal Government, all of their agencies, instrumentalities and political subdivisions, and any international organization of which the United States of America is a member.

Another category includes nonprofit organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals, no substantial part of whose activities include involvement in political affairs.

When an exempt organization operates a shop or store, however, or is otherwise in direct competition with commercial vendors, the receipts from the sales which it makes are subject to the tax.

Some organizations, such as national guard and veterans' organizations, local police and fire departments, etc., are exempt from collecting the tax on admission when the proceeds inure exclusively to their benefit and not to the benefit of any private stockholder or individual.

Procedures—Application for Registration

All persons required to collect the New Jersey Sales and Use Tax must file an Application for Registration. In practice this means everyone engaged in business with the exception of doctors, lawyers, accountants, real estate agents and insurance brokers, since all phases of their business operations are known to be tax exempt. A Certificate of Authority, issued by the Division of Taxation, is sent to each registrant and is his authority to collect the sales tax. It must be prominently displayed at each place of business to which it applies.

Procedures—Returns

All vendors are required to file returns quarterly. These returns are due on or before the 28th day of April, July, October and January, to cover the periods January 1 through March 30, April 1 through June 30, July 1 through September 30, and October 1 through December 31, respectively.

In addition to filing the Quarterly Return, a vendor whose sales and use tax liability for the first two months of a quarter exceeds One Hundred (\$100) Dollars per month must complete and forward to the Sales Tax Bureau the simplified Monthly Remittance Statement (Form ST-51) for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

Every person required to file a return under the Act shall, at the time of the filing of the return, pay the taxes imposed by the Act as well as all other monies collected by such persons acting under the provisions of the Act.

Liability for Tax

Every vendor, recipient of amusement charges and operator of a hotel required to collect the tax is personally liable for the tax collected or required to be collected. He has the same right to collect the tax from his customer as if the tax were a part of the price of the property, service, amusement charge or rent.

Penalties

Any person failing to file a return or to pay any tax to the Director of the Division of Taxation within the time required by the Act shall be

subject to a penalty of five per cent of the amount of the tax due, plus interest at the rate of one percent of such tax per month excepting the final month after such return or tax was due. Willful disregard of the provision of the Act shall be punishable by a fine of not more than \$1,000 or imprisonment for not more than one year, or both.

Taxpayers' Rights

Within three months after any decision or action of the Director of the Division of Taxation, made pursuant to the provisions of the Act, any aggrieved taxpayer may appeal to the Division of Tax Appeals by filing a petition of appeal in the manner prescribed by said Division. This appeal shall be the exclusive remedy available to any taxpayer for review of a decision of the Director in respect of the determination of the liability for the taxes imposed under the Act.

Enforcement

Bureau personnel are organized and deployed in such manner that they may quickly contact and investigate any vendor who fails to meet his obligation under the Act, in an effort to obtain compliance. These contacts are made by field investigators and auditors.

The internal control system of the Bureau provides for various checks and balances which permit the Bureau's staff and field personnel to detect tax avoidance, evasion or delinquency by vendors.

The enforcement program relies heavily upon the automated data processing system for delinquency and audit information.

The Sales Tax Bureau is operated through nine Sections under the direction of three Assistant State Supervisors. These Sections are as follows:

- (1) *The General Services Section*—which is composed of the Mail Unit, the Files Unit, the Correspondence Unit, the Supplies Unit and the Central Identification Unit.
- (2) *The Administrative Section*—which includes the Personnel Unit and the Unit of Budgetary and Fiscal Control.
- (3) *The Key Punch Section.*
- (4) *The Control Section*—which embraces the Number Control Unit, the Certification Unit, the Document Locator Files Unit and the Control Unit. This Section is responsible for recording

all documents related to the activities of vendors; it records, files and maintains all reports and records generated through automated data processing, and it processes all irregular tax returns and payments.

- (5) *The Audit and Compliance Section*—which is responsible for all Bureau audits and for the coordination and direction of district offices.
- (6) *The Cashier Section*—which embraces the Accounting Unit and the Deposit Processing Unit.
- (7) *The Legal Section*—which is responsible for conducting research with respect to sales tax procedures and rulings in other states with regard to the sales tax, and it provides a variety of advisory and drafting services.
- (8) *The Interpretation and Information Services Section*—which serves the public information functions of the Bureau.
- (9) *The Methods and Planning Section.*

The automated data processing services required by the Bureau are performed by the Data Processing Bureau of the Division of Budget and Accounting.

Retail Gross Receipts Tax

Taxpayers under this law include persons in the business of retail store sales having gross receipts in excess of \$150,000. Gross receipts of the preceding calendar year are the basis for the tax at a rate of $\frac{1}{2}\%$ of 1% of those receipts in excess of \$150,000. The gross receipts will be assessed for the calendar year 1967 and each calendar year thereafter. Tax returns and the tax will be due on March 15, 1968, and annually thereafter on March 15.

Persons not subject to the sales tax must register for this tax. The first \$150,000 of taxable gross receipts is exempt from this tax. However, retail stores having gross receipts of \$125,000 or more must file returns, even though no tax is due.

District Offices

District Offices, each with a Supervisor in charge, are located in Asbury Park, Camden, Hackensack, Jersey City, Newark, New Brunswick, Newton, Paterson, Trenton, and Vineland. The function of

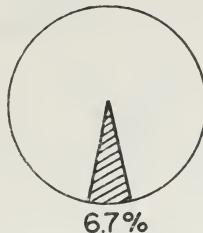
these offices is to ensure public compliance with the Act, provide sales tax information to the taxpayers in each District, and assist taxpayers in record keeping and the completion of forms.

Administrative Expenses—1967

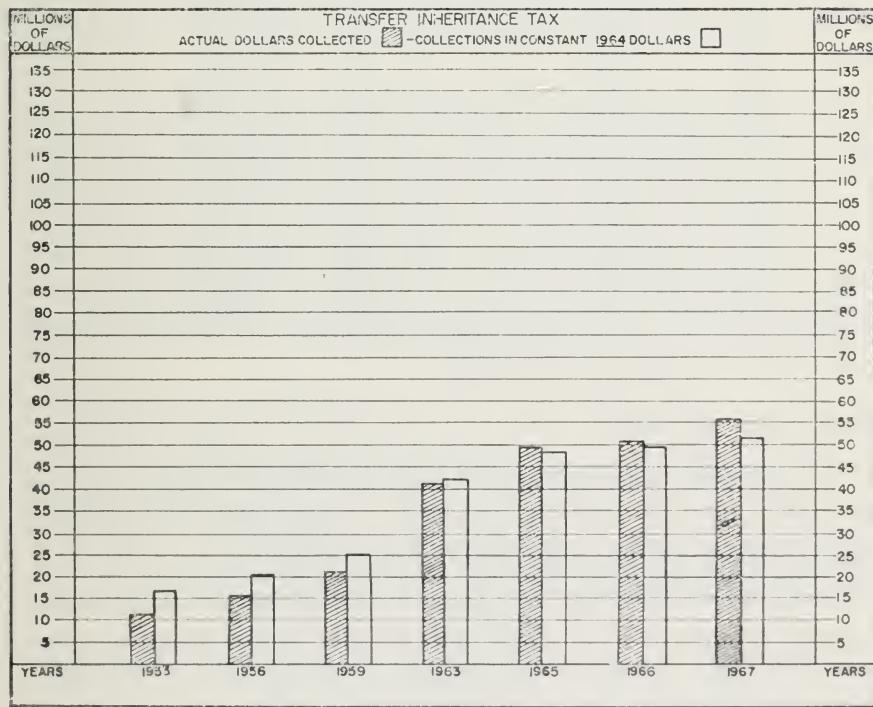
Salaries	\$1,586,415
Materials and Supplies	143,166
Services Other than Personnel	776,293
Other	196,934
<hr/>	
Total	\$2,702,808

The Transfer Inheritance Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Inheritance Tax	
Resident decedents	\$57,031,270.84
Foreign decedents	274,914.07
Estate Tax	634,536.99
Total	\$57,940,721.90
Refunds to Estates	2,435,067.07
Net Collections	55,505,654.83
Distributed to Counties	3,339,601.52
Net Collections for State Use	\$53,166,053.31

Bureau Net Collections for the Last Three Years	
1965	\$47,447,572.52
1966	50,498,403.86
1967	55,505,654.83

1967 Collections Increased 9.9% over 1966
1967 Costs were 2.16% of Bureau Collections

1967 Bureau Personnel: 162
1967 Administrative Costs: \$1,198,683.00

Scope of Bureau Activities

The Transfer Inheritance Tax Bureau administers and collects the New Jersey transfer inheritance tax and estate tax.

The Transfer Inheritance Tax Law (R. S. 54:33-1 to 54:37-8, as amended and supplemented) imposes a tax on the transfer of real or personal property of a value of \$500 or more to persons or corporation as detailed in R. S. 54:34-1a to 1f, inclusive. The transfer inheritance tax is collected in the estates of both resident and non-resident decedents. However, only real property and tangible personal property located in New Jersey is subject to tax in a non-resident decedent's estate.

The New Jersey Estate Tax Law (R. S. 54:31-1 to 54:38-16 as amended and supplemented) provides for an estate tax in addition to the transfer inheritance tax on the estate of a resident decedent where the inheritance taxes paid New Jersey and other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowed for payment thereof against any federal estate tax payable to the United States. This credit is provided under Section 2011 (b) of the Internal Revenue Code of 1954.

Description of Taxes

The principal tax imposed is the transfer inheritance tax. The tax rate ranges up to 16 per cent, depending on the value of the transfer and the relationship of the beneficiary to the decedent.

The Tables of Rates and Exemptions below, which include definitions of the beneficiary classes, are applicable to the estates of decedents dying on or after July 1, 1963. Prior tables varied slightly with the major difference being the inclusion of Beneficiary Class B under the tax.

Tables of Rates and Exemptions

Rates of tax:

Applicable to estates of
Decedents Dying on or After
July 1, 1963

	Block	Class A	Class B	Class C	Class D
	\$5,000.00	Exempt		11%	15%
Next	10,000.00	1%		11%	15%
"	35,000.00	2%		11%	15%
"	50,000.00	3%		11%	15%
"	50,000.00	4%		11%	15%
"	50,000.00	5%		11%	15%
"	100,000.00	6%		11%	15%
"	200,000.00	7%		11%	15%
"	200,000.00	8%		11%	15%
"	200,000.00	9%		11%	16%
"	200,000.00	10%		11%	16%
"	300,000.00	11%		13%	16%
"	300,000.00	12%		14%	16%
"	500,000.00	13%		16%	16%
"	500,000.00	14%		16%	16%
"	500,000.00	15%		16%	16%
"	500,000.00	16%		16%	16%
Over	3,700,000.00	16%		16%	16%

ELIMINATED

Amounts of Exemptions:

CLASS A—\$5,000.00 to each in the class.

CLASS C—If less than \$500.00, no tax; if \$500.00 or more, no exemption.

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

CLASS B—which was eliminated in 1963, consisted of churches, hospitals, etc., and had an exemption of \$5,000.00 to each in the class. Beneficiaries of decedents dying prior to July 1, 1963 continue to be categorized in Class B.

Definitions of Beneficiary Classes

CLASS A Father, mother, grandparents, husband, wife, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. Formerly composed of Churches, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations and transfers for religious, benevolent and charitable uses and purposes.

CLASS C Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

* The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N. J. 425, to include the legally adopted children of a child of a decedent.

CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation; provided, that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal, and like exemption of transfers of property for the benefit of such institutions and organizations of this state.

The inheritance tax is collected in the estates of all taxable resident and foreign decedents from the beneficiary or the transferee. In the case of an estate of a resident decedent, the tax is applied to the value of all real and tangible personal property located in New Jersey and to the value of intangible property wherever located at the time of death. In the case of the estate of a foreign (non-resident) decedent, the tax is applied only to the value of real and tangible personal property located in New Jersey.

In addition to the inheritance tax, New Jersey also collects a "pickup tax." Although entitled an "estate tax" it applies only to the excess of Federal estate tax credit remaining after death taxes have been paid to New Jersey and, in certain cases, other states. The tax is, therefore, computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of Federal estate tax credit.

Inheritance and estate tax collections for the past three years were as follows:

	1965	1966	1967
Inheritance Taxes			
Resident decedents	\$49,009,517.67	\$51,839,647.13	\$57,031,270.84
Foreign decedents	358,225.16	384,010.78	274,914.07
Subtotal	<u>\$49,367,742.83</u>	<u>\$52,223,657.91</u>	<u>\$57,306,184.91</u>
Estate Tax			
Resident decedents	539,464.84	463,969.10	634,536.99
Gross total	\$49,907,207.67	\$52,687,627.01	\$57,940,721.90
Refunds to estates	2,459,635.15	2,189,223.15	2,435,067.07
Net total	<u>\$47,447,572.52</u>	<u>\$50,498,403.86</u>	<u>\$55,505,654.83</u>

Tax refunds in cases of taxes erroneously paid are made if representatives of an estate file a proper application within three years of the date of payment. Since many estates pay taxes in advance of the final determination of total taxes due, overpayment is common and numerous refunds are made in these cases as a matter of course.

Tax Sharing

The law provides (R. S. 54:33-10) that 5% of the amount of inheritance taxes collected on the property of resident decedents in a county shall be paid to the county. The Bureau maintains the necessary records and completes audits to determine the amount of refunds and, after the close of each fiscal year, payment is made to each county treasurer. Payments to counties for the last three fiscal years were as follows:

1965—\$2,572,418.97	1966—\$2,388,774.37	1967—\$2,339,601.52
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District Supervisors

District Supervisors are located in each county for the purpose of providing convenient inheritance tax services to resident representatives of estates. Each District Supervisor also has the duty of making appraisals, collecting and distributing tax returns, and inspecting, taking inventories of, resealing or releasing safety deposit boxes. District Supervisors appraise only real estate and tangible personal property situated within the counties of their jurisdiction. Examiners in the central office of the Bureau (Trenton) complete the appraisals of the intangible personal property. The District Supervisors, as of July 1, 1964, were as follows:

Atlantic	Patrick T. McGahn, Jr.	Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J. 08401
Bergen	Samuel M. Lyon, Jr.	Administrative Bldg., Hackensack, N. J. 07601
Burlington	James C. Ayrer	515 High St., Burlington, N. J. 08016
Camden	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J. 08035
Cape May	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J. 08260
Cumberland	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J. 08302
Essex	William Abruzzese	605 Broad St., Newark, N. J. 07102
Gloucester	J. Sennett Holston	19 Cooper St., Woodbury, N. J. 08096
Hudson	Malcolm J. Robbins	921 Bergen St., Jersey City, N. J. 07306
Hunterdon	Sanford N. Groendyke	38 Main St., High Bridge, N. J. 08829
Mercer	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton, N. J. 08608
Middlesex	Ernest Gross	County Adm. Bldg., New Brunswick, N. J. 08901
Monmouth	Norman Dorfman	710 Mattison Ave., Asbury Park, N. J. 07712
Morris	R. Wayne Stickel	229 Main St., Chatham, N. J. 07928
Ocean	Henry L. Gertner	256 Second St., Lakewood, N. J. 08701
Passaic	Harry C. Peterson	1137 Main Ave., Clifton, N. J. 07011
Salem	Charles H. Smith	49 S. Main St., Woodstown, N. J. 08098
Somerset	A. Dix Skillman	County Administration Bldg., Somerville, N. J. 08876
Sussex	Edward F. Smith, Jr.	Box 172, Hopatcong, N. J. 07843
Union	Harold Simon	Room 3, 272 N. Broad St., Elizabeth, N. J. 07208
Warren	Harold A. Searles	301 Mill St., Belvidere, N. J. 07823

Inheritance Tax Reports

A Transfer Inheritance Tax Report must be filed as promptly as possible after the death of a decedent who dies seized or possessed of any property or any interest therein.

After a resident decedent's report has been forwarded by the District Supervisor to the Trenton office all inquiries with respect thereto should be directed to the Transfer Inheritance Tax Bureau, 169 W. Hanover Street, Trenton, New Jersey. All non-resident tax or New Jersey Estate Tax returns should be filed with the Trenton office and all inquiries pertaining to these returns should also be directed to the Trenton office.

During the last three years, the Bureau processed the following numbers of proceedings:

	1965	1966	1967
Taxable Proceedings	19,481	20,629	20,515
Exempt Proceedings	16,195	15,698	16,363
Total Proceedings	35,576	36,327	36,878

In completing the inheritance tax proceedings, the District Supervisors inventoried the following number of safety deposit boxes of decedents during each of the last three years:

1965	1966	1967
10,452	9,679	10,171

In addition, the main office of the Bureau inventoried approximately 500 safety deposit boxes each year.

Safeguards

The fact that taxpayers must pay interest on outstanding taxes at the rate of 10% per annum, beginning eight months after the death of the decedent, prevents, in most instances, delinquency in the payment of inheritance taxes.

The principal check against inheritance tax evasion is the statutory requirement (R. S. 54:35-19) that New Jersey banks, corporations and individuals having control over or having in their possession assets belonging to a decedent must, in most cases, obtain a waiver before transferring assets to a beneficiary. The Inheritance Tax Bureau issues waivers free of charge. The same requirement pertains to the real property of a decedent. Fines up to \$1,000 plus outstanding tax liabilities (taxes and interest) may be levied for certain violations.

Tax avoidance is also prevented in many cases by the statutory requirement (R. S. 54:35-13) that the clerk of the Superior Court or the Surrogate of a County must, within ten days after the probate of a foreign or domestic will, the filing of a copy of a foreign will, or the taking out of letters of administration for an estate, notify the Director of the Division of Taxation in writing.

An agreement between the Bureau and all insurance companies organized or operating in the State provides a third check against tax avoidance. These companies notify the Bureau regarding payment upon the death of a decedent insured under contracts that are taxable under the provisions of the law.

A final check against avoidance or evasion is the provision R. S. 54:35-17 and 18 for a reward to informants where the decedent has been dead four years and notice of his death or information regarding the transfer of his property has not been received by the Bureau.

In the case of the estate tax or "pickup" tax, tax evasion is avoided by the requirement that the tax, as computed by the Bureau, must be paid before a certificate is issued for purposes of credit against the Federal estate tax.

Organization

The Transfer Inheritance Tax Bureau is organized into the following sections: Bookkeeping, Examining, Administrative, Legal, File, Waiver, Foreign Estates and Securities. The sections vary greatly in size and are each responsible for a particular aspect of the Bureau's operations. A stenographic pool is maintained for the use of all sections.

Following is the Bureau's personnel for the last fiscal year (includes only those who worked for more than one-half of the year):

Main Office:

State Supervisor	1
Chief Examiners	2
Assistant Chief Examiners	15
Examiner, Grade One	15
Examiner, Grade Two	13
Examiner, Grade Three	15
Examiner, Grade Four	16
Head Clerk	1
Secretarial Assistant	1
Principal Clerk Bookkeeper	1
Principal Clerk	3
Senior Bookkeeping Machine Operator	1
Stenographers	11

Clerks	14
Clerk Typists	8
Clerk Transcriber	2
Legal Analyst	1
Head Clerk Bookkeeper	1
Bookkeeping Machine Operator	1
Supervisor of Accounts	1
Subtotal	— 123
Field Personnel	
District Supervisors (Part-time)	21
Investigators (Part-time)	4
Principal Clerk Stenographers	3
Stenographers	11
Subtotal	— 39
Total	— 162

During the 1967 fiscal year the Bureau's Administrative Costs were as follows:

Salaries	\$1,114,711
Materials and Supplies	14,514
Services other than Personnel	66,280
Other	3,178
Total	— \$1,198,683

*Total Revenue**

1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created	\$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910)	
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt	658,641.68
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State	903,190.89
	1,090,298.78

* Before refunds to estates.

	<i>Total Revenue*</i>
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920)	\$5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922)	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925)	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927)	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932)	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934)	6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in transfer inheritance tax matters	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate	21,748,557.44
1938—The issuance of a waiver describing real property released from a tax lien was initiated	9,246,313.72
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue	5,620,997.01
1944—The powers and duties of the State Tax Commissioner were transferred to the Director of the Division of Taxation	12,069,796.66
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax	9,590,173.69
1950—Estate taxes comprised \$1,325,404.00 of the total revenue	9,600,165.09
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951)	9,553,290.66

* Before refunds to estates.

	<i>Total Revenue*</i>
1955—Estate taxes comprised \$932,234.00 of the total revenue	\$13,828,164.75
1960—Estate taxes comprised \$897,817.00 of the total revenue	21,558,966.60
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue..	41,827,802.94
1964—Estate taxes comprised \$921,551.60 of the total revenue	49,410,125.24
1965—Estate taxes comprised \$539,464.84 of the total revenue	49,907,207.67
1966—Estate taxes comprised \$463,969.10 of the total revenue	52,687,627.01
1967—Estate taxes comprised \$695,657.10 of the total revenue	57,940,721.90

Analysis and Conclusions

The fluctuating nature of inheritance tax collections results from a number of factors. Some of the major factors are as follows: (a) tax rate increases; (b) changes in the amounts of exemptions; (c) changes in beneficiary classifications; (d) economic conditions in New Jersey; (e) population growth in New Jersey; (f) the effect of abnormally large estates (e.g. \$15 million was collected from one estate in 1936).

Because of the factors contributing to the fluctuating nature of inheritance taxes, revenues increased by only 100% between the late 1920's and early 1960's; whereas the increase between 1962 and 1964 was over 100%.

The per taxable proceeding collections of the Transfer Inheritance Tax Bureau have increased almost continuously because of the nature of the inheritance tax. The following are per taxable proceeding figures for selected years:

	<i>Number of Taxable Proceedings</i>	<i>Amount Collected Per Taxable Proceedings</i>
1955	11,588	\$1,193
1960	15,878	1,358
1962	14,687	1,672
1963	16,220	2,579
1964	20,407	2,421
1965	22,384	2,229
1966	20,629	2,554
1967	20,515	2,824

* Before refunds to estates.

*Percentage Levels of Taxable Value of Real Property
Established by County Tax Boards*

(Section 3, Chapter 51, Laws of 1960, as amended)

<i>County</i>	<i>For the Tax Year‡</i>			
	<i>1965</i>	<i>1966</i>	<i>1967</i>	<i>1968</i>
Atlantic	*50%	*50%	*50%	*50%
Bergen	100%	100%	100%	100%
Burlington	100%	100%	100%	100%
Camden	50%	50%	50%	50%
Cape May	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%
Essex	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%
Hudson	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%
Middlesex	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%
Ocean	100%	100%	100%	100%
Passaic	100%	100%	100%	100%
Salem	30%	30%	30%	30%
Somerset	*50%	*50%	*50%	*50%
Sussex	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%
Warren	100%	100%	100%	100%

* The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

‡ This law became effective for the first time with respect to property tax assessment in the tax year 1965.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1949	14,771,265.28	3,883.32	14,677,381.46	17,787,795.27	221,907.50	18,009,702.77
1950	14,622,628.31	1,847.96	14,620,780.35	18,415,274.23	235,561.00	18,650,835.23
1951	18,196,470.79	2,643.51	18,193,827.28	.....	.....	.....
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,666.86	518,317.50	20,012,014.36
1955	17,538,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	*\$22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	1,560.47	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.37	*\$47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**\$0,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	258,947.50	71,489,482.52
1966	31,745,419.19	480.62	31,744,938.57	**\$7,468,859.91	256,534.60	77,725,394.51
1967	32,118,843.90	257.64	32,118,586.26	96,263,226.53	253,511.50	96,516,738.03

¹ Fiscal year ending June 30th.² Includes License Revenues, and Fines and Penalties.

* For figures for years 1931 to 1941, inclusive, see Annual Report of year 1955.

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; from 7 to 8 cents effective May 31, 1963; and from 8 to 11 cents effective June 16, 1966.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

7

CORPORATION TAX¹

Year	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneou	Total
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,495,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,123.43	402,771.66	.....	1,620,757.86	1,798,208.20	1,563,727.36	.....	.....	6,722,647.00
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	\$38,750.97	2,096,734.52	5,760,018.01	2,799,779.41	12,699,854.43	12,699,854.43	13,257,987.61
1947	4,898,942.17	2,150,230.13	35,924.34	2,598,503.87	8,371,256.07	2,799,772.74	\$345,044.29	\$1,312.00	20,329.00
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,388.38	260,338.22	14,324,327.81	15,842,862.26
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	18,301.01
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,682.00	4,211,040.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,000,130.34	692,260.17	4,020,898.91	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.91
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,570,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,111,405.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,027,784.00	583,574.96	5,735,887.78	882,644.12	25,630.00	44,812,905.54
1959	15,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	731,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.65
1961	731,340,207.52	29,266,411.78	120,094.46	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	733,001,386.87	29,381,210.38	121,305,340.86	276,804.28	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963	734,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,224.90	1,059,685.56	36,019.35	89,731,835.20
1964	735,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,205.78
1965	737,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505,41	101,720,118.90
1966	743,507,191.86	43,879,305.68	383,923.68	20,900,438.35	783,084.00	10,178,533.00	1,120,739.46	65,704.02	120,818,910.14
1967	746,817,994.81	46,882,232.61	460,198.20	23,107,815.32	716,985.69	9,940,013.24	1,359,222.52	43,722.10	129,328,184.49

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

† Includes interest and penalties—\$210,433.68 for 1939; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962; \$538,023.07 for 1963; \$556,243.95 for 1964; \$594,028.68 for 1965; \$705,194.09 for 1966; \$651,667.63 for 1967.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

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Year	DEATH TAXES ¹				<i>Total estate</i>	<i>Total death taxes²</i>		
	INHERITANCE							
	RESIDENT	Nonresident	<i>Total inheritance</i>	<i>Estate</i>				
State use	County use ³	Total						
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02		
1941	4,844,328.67	5,159,388.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26		
1942	5,855,795.47	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07		
1943	8,420,911.87	287,987.25	47,903.84	8,756,802.96	68,410.64	8,825,213.60		
1944	11,239,628.43	417,644.83	78,698.12	11,735,623.38	334,173.28	12,069,796.56		
1945	7,821,765.63	8,296,533.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36		
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	7,611,512.36		
1947	14,191,211.64	616,125.42	14,807,337.06	98,532.04	14,905,859.10	920,343.98		
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10		
1949	8,664,361.18	401,121.11	9,065,382.29	148,728.17	9,214,210.46	9,528,488.43		
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	9,600,165.99		
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06		
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	13,079,565.49		
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12		
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69		
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	13,828,164.75		
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20		
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83		
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31		
1959	20,064,392.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53		
1960	19,595,041.03	922,564.96	20,517,505.99	143,543.39	20,661,149.38	897,817.22		
1961	23,881,386.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20		
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98		
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03		
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60		
1965	46,437,098.70	2,572,418.97	49,019,517.67	358,225.16	49,367,742.83	539,464.84		
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,057.91	463,969.10		
1967	53,691,669.32	3,339,601.52	57,031,270.89	274,914.07	57,306,184.91	57,940,721.90		

¹ Fiscal year ending June 30th.

² Before refunds to estates.

³ For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise and Gross Receipts Tax ⁵	Excise Tax for State Use	Total Utility Tax ⁵
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63	\$6,700.00	\$87,918.00	\$94,618.00	\$12,781,629.23	.....	\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.73	6,900.00	91,101.92	98,001.92	15,269,906.01	.....	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,353,683.68	2,000.00	89,038.22	95,238.22	16,319,470.06	.....	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.73	6,000.00	55,370.42	61,370.42	17,038,491.63	.....	17,038,491.63
1944	.....	.....	.....	5,800.00	54,732.95	60,532.95	18,300,342.61	.....	18,300,342.61
1945	27,840,172.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	18,830,009.31	.....	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	19,837,931.34	.....	19,837,931.34
1947	28,884,441.67	3,048,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	21,767,598.44	.....	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	24,447,191.05	.....	24,447,191.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	28,263,475.59	.....	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	6,3239.00	70,839.00	29,129,993.63	.....	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	32,164,568.02	.....	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	35,741,173.49	.....	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	38,741,035.30	.....	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87 ¹	7,800.00	81,950.15	89,750.15	43,378,581.42	.....	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46	.....	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,222.12	.....	51,845,222.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04	.....	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,228.61	61,589,959.53	.....	61,589,959.53
1959	97,424,798.50	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08	.....	66,431,182.08
1960	103,790,291.62 ³	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34	.....	71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52	.....	76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46	.....	85,917,733.46
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70	.....	91,224,286.70
1964	138,611,215.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	\$12,803,923.76	107,858,545.66
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	13,588,733.63	114,509,951.45
1966	151,459,692.85	6,277,988.26	145,181,704.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40	15,403,167.81	129,931,890.89	129,931,890.89

¹ Fiscal year ending June 30th
² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.

³ Calendar year.

⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.

⁵ Public Utility Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

* For years 1931 to 1939 inclusive, see Annual Report of year 1955.

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

RAILROAD TAX¹

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Year	RAILROAD TAX					
	PROPERTY TAX			FRANCHISE TAX		
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax
1940	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90
1941	5,745,157.68	5,270,960.49	11,016,118.17	3,030,820.58	3,030,820.58	6,061,641.16
1942	6,931,415.46	5,521,368.45	12,452,783.91	5,711,907.11	5,711,907.10	12,423,814.21
1943	7,104,874.77	5,460,667.59	12,565,542.36	4,598,014.58	4,598,014.57	9,196,029.15
1944	7,221,448.71	5,558,502.72	12,779,951.43			21,973,980.58
1945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	16,514,425.07
1947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	18,512,356.57
1948	7,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	1,043,073.19	9,196,029.15
1949	2,878,846.71	11,955,597.67	14,832,444.38	1,731,868.20	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,942,245.60	1,942,245.60	16,333,868.77
1951	2,960,841.19	12,531,894.03	15,522,735.22	1,654,599.40	1,654,599.40	16,626,563.71
1952	3,069,829.08	13,047,772.14	16,114,601.22	1,489,705.81	1,489,705.81	17,177,334.62
1953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	1,698,194.40	17,604,307.03
1954	2,869,119.29	14,557,668.35	17,406,787.64	1,669,236.92	1,669,236.92	18,015,712.81
1955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	1,164,247.10	19,076,024.56
1956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	1,288,263.40	18,334,317.97
1957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	1,385,776.00	18,626,563.40
1958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	793,018.54	18,664,724.86
1959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	391,666.54	18,511,319.31
1960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	318,230.26	17,999,102.92
1961	2,708,479.51	13,886,248.30	16,544,727.81	107,445.19	107,445.19	16,652,173.00
1962	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	129,856.54	17,439,995.64
1963	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	165,818.78	17,200,098.27
1964	2,354,342.54	14,141,766.12	16,496,108.66	207,770.08	207,770.08	16,703,878.74
1965	2,303,156.48	13,608,522.40	15,911,678.88	267,207.00	267,207.00	16,178,880.88
1966	.....	9,600,636.91	9,600,636.91	518,033.60	518,033.60	10,118,670.51
1967	.....	8,084,168.18	8,084,168.18	649,457.40	649,457.40	8,733,625.58
		Sales Tax				
		\$208,313.609]				

¹ Calendar Year.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

Chapter 40, Laws of 1948, amending chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.
 Chapter 251, Laws of 1964 eliminated the property tax for State use.

Division of Taxation

7 Department of the Treasury, State of New Jersey State Equalization Table for the Year 1967

(R. S. 54:1-33)

County	Assessed value of personal property	Percentage by which assessed value of real property should be increased	
		*True value of real property	*True value of real property
Atlantic	\$26,129,114	\$480,896,391	102.59
Bergen	253,921,005	6,184,418,009	14.69
Burlington	79,953,118	1,122,906,124	8.93
Camden	64,239,818	878,015,932	100.07
Cape May	23,838,956	599,199,689	10.79
Cumberland	16,833,389	185,820,609	154.13
Essex	249,994,504	4,423,077,750	14.74
Gloucester	11,234,534	215,577,406	262.84
Hudson	83,056,118	974,082,866	151.07
Hunterdon	29,738,059	444,752,895	15.85
Mercer	57,014,377	724,532,608	106.53
Middlesex	105,402,528	1,544,648,411	122.47
Monmouth	93,620,610	2,237,866,113	12.45
Morris	56,141,529	1,116,083,241	140.96
Ocean	51,036,905	1,333,092,528	6.27
Passaic	174,506,286	2,450,107,575	12.32
Salem	12,681,404	75,826,528	313,911
Somerset	30,818,818	605,022,979	130.63
Sussex	17,553,398	428,332,492	31.49
Union	131,879,799	1,821,369,110	132.83
Warren	28,139,609	312,965,444	21.46
Totals	\$1,597,733,878	\$28,158,594,700	...
			\$42,281,015,700

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1967 in the various taxing districts for the first time.
Confirmed and Promulgated this 11th day of July, 1967.

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

LOCAL PROPERTY TAXES
1965, 1966 and 1967
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1965</i>	<i>1966</i>	<i>1967</i>	<i>Increase 1967 over 1965</i>	<i>% Change 1967 over 1965</i>
RESIDENTIAL					
Real Estate	\$632,106	\$708,383	\$803,945	\$121,839	17.86%
Less: Senior Citizen and Veterans	32,689	33,381	33,730	\$1,041	3.18%
Deductions	103	95	121	18	17.48%
*Less : Miscellaneous Exemptions	145	123	130	-15	-10.34%
Personal Property					
Total	\$649,459	\$675,030	\$770,224	\$120,765	18.59%
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$365,134	\$383,511	\$447,858	\$82,724	22.66%
Personal Property	118,310	116,120	129,322	11,012	9.31%
Total	\$483,444	499,631	\$577,180	\$93,736	19.39%
FARM					
Real Estate	\$17,001	\$16,291	\$18,503	\$1,502	8.83%
Personal Property	598	553	514	-84	-14.05%
Total	\$17,599	\$16,844	\$19,017	\$1,418	8.06%
VACANT LAND					
CLASS II RAILROAD‡	\$37,027	39,211	\$45,602	\$8,575	23.16%
13,597	9,601	.....	.....	-13,597	-100.00%
Total (net) Taxes	\$1,201,126	**\$1,240,317	†\$1,412,023	\$210,897	17.56%
** Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables					
\$1,239,034,000. Total \$1,240,317,000 derived by applying local tax rates rounded to the nearest cent.					
† Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables					
\$1,410,921,000. Total \$1,412,023,000 derived by applying local tax rates rounded to the nearest cent.					
‡ Effective in 1967, Class II Railroad Property will be assessed and taxed by the State (C. 139, L. 1966).					
* Miscellaneous Exceptions.					
Parsonages	1965	1966	1967	\$99,700	
Fallout Shelters		\$76,500		5,700	
Totally Disabled Veterans		4,700		15,100	
Total		13,400			
				\$120,500	
				\$94,800	

** Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables

\$1,239,034,000. Total \$1,240,317,000 derived by applying local tax rates rounded to the nearest cent.

† Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables

\$1,410,921,000. Total \$1,412,023,000 derived by applying local tax rates rounded to the nearest cent.

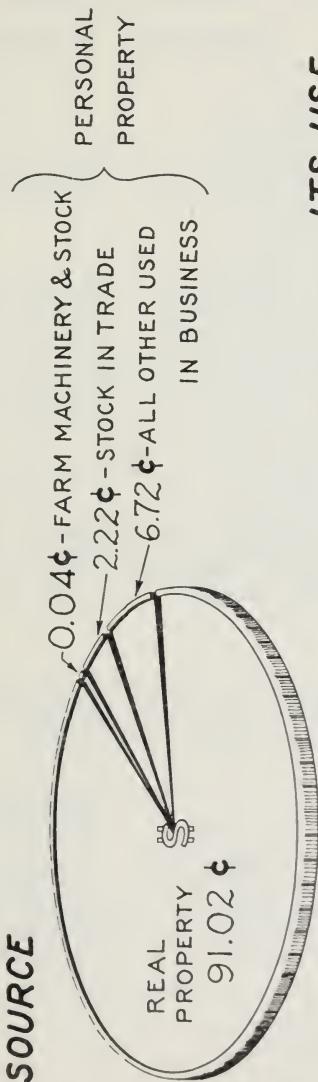
‡ Effective in 1967, Class II Railroad Property will be assessed and taxed by the State (C. 139, L. 1966).

* Miscellaneous Exceptions.

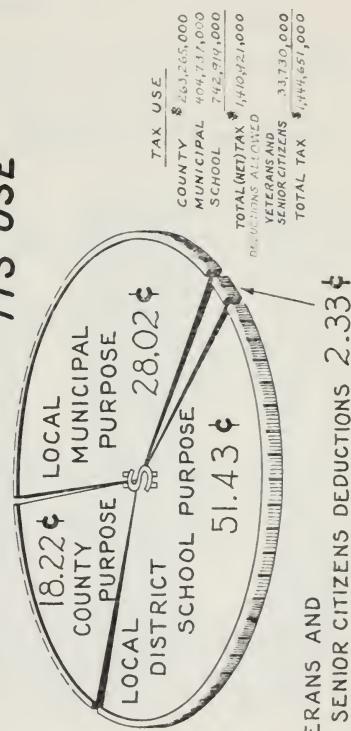
THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1967 - 1,444.7 MILLIONS

ITS SOURCE



ITS USE



TAX SOURCE	AMOUNT
REAL PROPERTY	\$ 1,315,787,000
PERSONAL PROPERTY	1,20,000
NON-BUSINESS (OTHER THAN HOUSEHOLD)	5,19,000
FARM MACHINERY & STOCK	1,79,322,000
STOCK IN TRADE & OTHER BUSINESS	8,144,575,9000
* * TOTAL TAX	\$ 1,444,651,000

* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.01¢

* * TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACTS OF RATABLES
IS \$ 1,444,651,000. THE TOTAL OF \$ 1,444,753,000 WAS DERIVED
BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

VETERANS AND
SENIOR CITIZENS DEDUCTIONS

2.33¢

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1967	1966	<i>Increases</i>
Bank stock taxes (divided equally between county and municipality)	\$5,906,278.88	\$5,521,963.42	\$384,315.46
LEVIED BY LOCAL ASSESSORS :			
County taxes (exclusive of counties' quota of bank stock taxes)	\$261,030,134.44	\$235,232,202.84	\$25,797,931.60
County Library taxes	2,235,225.67	2,012,596.16	222,629.51
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes	742,918,941.75	*638,947,206.34	103,971,735.41
Other local taxes	404,736,991.39	362,841,777.24	41,895,214.15
Total tax levy.....	\$1,410,921,293.25	\$1,239,033,782.58	\$171,887,510.67
Deductions Allowed Veterans and Senior Citizens	33,729,794.34	33,380,604.33	349,190.01
Total on which tax rate is computed	**\$1,444,651,087.59	\$1,272,414,386.91	\$172,236,700.68
Poll taxes .....	.....	.....	.....

* Reflects the Supplemental State Aid in the amount of \$63,043,475.00 used to reduce District School Purpose Taxes for 1966—C. 31, L. 1966.

** Second-class railroad property taxes not included, pursuant to Chapter 139, Laws 1966.

SUMMARY OF TAXES LEVIED BY THE DIRECTOR, DIVISION OF TAXATION FOR LOCAL USE FOR CALENDAR YEAR

	1967	1966	<i>Increases</i>
Second-Class railroad property taxes*	\$9,600,636.91	**\$9,600,636.91	**\$9,600,636.91
Public utility franchise taxes	\$49,224,703.61	46,145,469.23	3,079,244.38
Public utility gross receipts taxes..	65,304,019.47	60,926,082.62	4,377,936.85
Financial business taxes	1,359,222.52	1,120,739.46	238,483.06
Totals	\$115,887,945.60	\$117,792,928.22	**\$1,904,982.62

* Second-Class railroad taxes are now collected by the State.

** Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEARS 1967 and 1966

<i>County</i>	<i>1967</i>	<i>1966</i>	<i>Increase or Decrease</i>
Atlantic	\$507,025,505	\$495,672,392	\$11,353,113
Bergen	6,438,334,014	6,164,768,392	273,565,622
Burlington	1,202,859,242	1,139,922,022	62,937,220
Camden	942,221,600	907,133,634	35,087,966
Cape May	623,037,645	589,059,961	33,977,684
Cumberland	202,642,038	196,405,286	6,236,752
Essex	4,668,659,154	4,566,922,688	101,736,466
Gloucester	226,811,940	218,138,606	8,673,334
Hudson	1,057,104,784	1,032,456,117	24,648,667
Hunterdon	474,489,954	450,317,178	24,172,776
Mercer	781,540,485	723,776,066	57,764,419
Middlesex	1,650,048,439	1,496,660,135	153,388,304
Monmouth	2,331,484,723	2,219,770,041	111,714,682
Morris	1,172,215,795	1,082,269,213	89,946,582
Ocean	1,384,129,433	1,288,182,264	95,947,169
Passaic	2,624,612,561	2,546,567,408	78,045,153
Salem	88,507,932	86,468,794	2,039,138
Somerset	635,829,297	566,844,418	68,984,879
Sussex	445,885,890	425,340,962	20,544,928
Union	1,953,248,909	1,903,302,566	49,946,343
Warren	341,105,053	328,969,134	12,135,919
Totals	*\$29,751,794,393	*\$28,428,947,277	*\$1,322,847,116

* Decrease.

SUMMARY OF EXEMPT PROPERTY

The valuations of exempt property, so far as reported, with the increases in each classification, are as follows:

	1967	1966	<i>Increase</i>
Public school property	\$1,479,230,727	\$1,410,272,769	\$68,957,958
Other school property	448,772,755	427,293,453	21,479,302
Public property	1,639,511,815	1,583,032,221	56,479,594
Church and charitable property	898,392,446	869,136,077	29,256,369
Cemeteries and graveyards	80,251,013	76,877,183	3,373,830
Other Exemptions :			
Real	683,668,114	637,481,867	46,186,247
Personal	17,076,108	14,163,992	2,912,116
Totals	\$5,246,902,978	\$5,018,257,562	*\$228,645,416

* Decrease.

LOCAL TAX STATISTICS*

Year	Valuations of land and Improvements	Valuation of personal property	Second-class railroad property	Deductions**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	\$4,652,595,551	\$727,316,142	\$17,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,415,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,339	.....	5,278,744,0443
1943	4,701,157,738	1,010,265,525	182,093,583	47,523,165	26,804,204	.....	5,405,273,6073
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,6413
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,8453
1946	4,449,492,541	823,765,588	187,150,444	59,296,010	32,292,835	.....	5,16,669,2943
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,2383
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,725,928	64,725,836	.....	5,662,970,325
1949	4,831,125,171	909,689,659 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,914,408,870
1951	5,235,706,846	889,502,667 ²	174,562,876	74,805,955	99,466,294	.....	6,125,50,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,306,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,000,606,573	1,159,626,651	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,251	110,612,043	199,021,428	.....	8,930,54,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,493,575	142,793,091	.....	214,984,847	.....	12,779,207,591
1963	17,558,425,365	1,45,942,155	150,327,789	.....	217,171,919	93,866,002	16,855,362,388
1964	21,880,998,622	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	825,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966	126,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277
1967	+28,154,060,515	1,597,733,878	.....	.....	.....	.....	29,751,794,393

¹ All intangibles excluded except intangibles of Insurance Companies.

² All intangibles excluded.

³ Valuation of Second-Class Railroad Property excluded.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1935.

** Deduction for debt 1940-\$622,300; 1941-\$758,000; 1942-\$802,000; 1943-\$822,700; 1944-\$818,100; 1945-\$810,400.

† Exclusive of Personage Exemptions in amount of \$1,878,200 and Fallout Shelter Exemptions in amount of \$9,450.

‡ Exclusive of Personage Exemptions-\$2,552,755; Fallout Shelter Exemptions-\$2,900; Totally Disabled Veteran Exemptions-\$275,425.

§ Exclusive of Personage Exemptions-\$1,152,633; Fallout Shelter Exemption-\$7,200; Totally Disabled Veteran Exemptions-\$249,800.

|| Exclusive of Personage Exemptions-\$1,404,550; Fallout Shelter Exemptions-\$57,600; Totally Disabled Veteran Exemptions-\$246,850.

†† Exclusive of Personage Exemptions-\$1,449,150; Fallout Shelters Exemptions-\$63,560; Totally Disabled Veteran Exemptions-\$225,475.

LOCAL TAX STATISTICS *—(Continued)

Year	Average rate per \$100 of valuation	County taxes		County library taxes		District school taxes		Local municipal purpose taxes	***Deductions Allowed Veterans and Senior Citizens	Total property taxes ⁴	Total bank stock taxes
		County taxes	County library taxes	County library taxes	District school taxes	District school taxes	District school taxes				
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02	\$114,278,529.02	\$114,278,529.02	\$259,046,032.09	\$670,854.48		
1941	4.818	46,156,583.99	125,291.82	82,404,204.15	98,134,350.94	98,134,350.94	98,134,350.94	260,548,264.32	705,425.08		
1942	4.723	47,605,788.02	135,355.80	82,643,953.51	104,603,012.34	104,603,012.34	104,603,012.34	250,421,881.82	779,638.94		
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	100,946,764.21	100,946,764.21	250,421,881.82	835,160.68		
1944	4.743	48,438,937.50	144,339.47	87,842,485.07	103,831,616.79	103,831,616.79	103,831,616.79	256,354,906.89	942,637.78		
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	97,436,640.54	97,436,640.54	257,586,862.28	1,119,410.02		
1946	5.110	51,030,442.18	176,651.21	94,981,235.23	108,941,611.61	108,941,611.61	108,941,611.61	266,621,417.51	1,372,908.12		
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47	127,148,689.47	127,148,689.47	297,704,565.29	1,519,345.90		
1948	5.904	62,908,190.23	227,184.80	128,335,632.66	142,569,470.58	142,569,470.58	142,569,470.58	334,288,409.89	1,637,837.58		
1949	6.139	68,624,806.63	240,921.09	139,541,217.85	147,281,952.49	147,281,952.49	147,281,952.49	355,688,898.09	1,807,263.36		
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40	151,024,847.40	151,024,847.40	368,691,266.34	1,805,418.92		
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	156,948,405.27	156,948,405.27	394,833,880.08	1,894,860.94		
1952	6.778	78,201,103.46	314,625.30	185,807,689.0.	169,103,001.29	169,103,001.29	169,103,001.29	433,426,419.08	2,041,055.92		
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	176,455,789.15	176,455,789.15	464,636,428.43	2,192,887.36		
1954	7.50099	89,087,528.82	374,559.96	225,555,595.05	194,366,666.69	194,366,666.69	194,366,666.69	509,784,370.56	2,346,565.38		
1955	7.615	95,160,334.19	428,204.03	232,336,686.23	206,003,088.64	206,003,088.64	206,003,088.64	533,934,31.09	2,535,930.12		
1956	7.888	104,458,926.61	480,208.75	252,888,889.36	222,008,667.79	222,008,667.79	222,008,667.79	579,836,692.54	2,696,523.72		
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	237,437,358.71	237,437,358.71	645,567,108.22	2,890,474.08		
1958	8.765	124,465,417.83	679,984.98	333,889,895.08	251,907,890.79	251,907,890.79	251,907,890.79	701,943,112.68	3,041,849.58		
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	262,808,418.91	262,808,418.91	773,123,186.63	3,208,561.68		
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	278,246,550.93	278,246,550.93	834,652,779.84	3,477,833.88		
1951	**8,770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	292,747,269.98	292,747,269.98	899,718,941.50	3,735,300.26		
1962	**7,599	172,409,967.34	1,200,566.27	481,065,813.53	316,499,297.49	316,499,297.49	316,499,297.49	971,174,356.33	4,080,504.90		
1953	**6,144	184,719,282.22	1,392,614.07	532,669,745.51	317,213,245.51	317,213,245.51	317,213,245.51	1,035,591,141.06	4,395,530.90		
1964	**4,797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	337,535,417.85	337,535,417.85	11,156,436,549.04	4,560,211.56		
1965	**4,508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	348,342,805.03	348,342,805.03	32,688,649.19	1,233,814,955.45		
1966	**4,476	235,232,202.84	2,012,506.16	638,947,206.34	362,841,772.24	362,841,772.24	362,841,772.24	33,380,604.33	1,272,414,386.91		
	**4,856	261,030,134.44	2,235,225.67	742,918,941.75	404,736,991.39	404,736,991.39	404,736,991.39	33,729,794.34	1,444,651,087.59		

⁴ Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, not shown separately.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Chapter 50, P. L. 1960 repealed provision relating to the computation of the average tax rate as a basis for determining the Public Utility gross receipts tax. Such tax is now determined on the basis of gross receipts at the rate of 7.50%. For historical purposes the reporting of average rate has been continued.

*** Prior to 1964, the Veteran and Senior Citizen Exemptions were deducted as Assessed Values and not expressed as Tax Dollar Amounts.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

15th day of
following
month.
(On or before.)

State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

15th day of
following
month.
(Not later than.)

Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

20th day of
following
month.
(Not later than.)

Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)

CIGARETTE TAX

20th day of
each month.
(On or before.)

Distributors' reports: Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (c. 65, P. L. 1948 as amended.)

Last day of
each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes and unused cigarette stamps on hand on the last day of each calendar month. (c. 65, P. L. 1948 as amended.)

Tax payable: Cigarette taxes are prepaid: Distributors must purchase decalcomania cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (c. 65, P. L. 1948 as amended.)

20th day of
each month.
(On or before.)

Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)

Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31 of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (c. 65, P. L. 1948 as amended.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

CORPORATION BUSINESS TAX

January 1.

Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)

First Monday
in January.
(On or before.)

Delinquent corporations voided: Director shall report to the Governor the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)

April 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to De-

ember 31 next preceding the privilege year. (N. J. S. A. 54:10A-15.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)

May 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)

June 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)

July 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

August 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)

September 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)

October 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)

December 1.
(On or before.)

Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)

Within three months.

Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2(a).)

After three months' delinquency

Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.

Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayers' property and franchises on and after January 1 of the year in which it is due and payable. (N. J. S. A. 54:10B-16.)

April 15.
(On or before.)

Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N. J. S. A. 54:10B-15.)

November 1.
(On or before.)

Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

November 10.
(On or before.)

Director to transmit warrant upon State Treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N. J. S. A. 54:10B-24.)

December 1
(On or before.)

Revocation of authority of foreign corporation for failure to pay tax: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N. J. S. A. 54:10B-20.)

December 15.

Payment to collector of taxing district: Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)

December 31.

Balance sheet date: For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)

After three months' delinquency.

Injunction upon failure to pay tax: Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N. J. S. A. 54:10B-19.)

INSURANCE PREMIUMS TAX

March 1.

Annual return by foreign fire insurance companies due: Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)

March 1.

Annual return by agents and brokers of foreign fire insurance companies due: Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner

and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

March 1.
(On or before.)

Annual tax by foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)

March 1.
(On or before.)

Annual tax by agents and brokers of foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)

March 1.
(On or before.)

Filing annual report: Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-8.)

March 1.
(On or before.)

Filing annual report: Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-19.)

April 1.
(On or before.)

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April 1.
(On or before.)

Annual statement by local firemen's relief association due: In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)

Report by Commissioner of Banking and Insurance: Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A-19.)

May 1.
(On or before.)

Certification by Director of Division of Taxation: Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each

domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)

June 1.
(On or before.)

Due date of tax: Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A-1.)

November 15.
(On or before.)

Certification by Commissioner of Banking and Insurance: Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

December 31.
(On or before.)

Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law: The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

EMERGENCY TRANSPORTATION TAX

Last day of month following close of each calendar quarter.
(On or before.)

Employer report of taxes withheld: Employers, required by Ch. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-49 (a).)

Last day of second month following close of each calendar year.
(On or before.)

Employer statement of taxes withheld during year: Employers must furnish each employee, from whom taxes withheld, with a statement of the employee's gross earnings and the amount of the New Jersey Emergency Transportation Tax withheld. A copy of these statements (on form NJTT-2102) together with a summary report of the total amount withheld from all employees (on form NJTT-2103) must be filed with the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-17.)

April 15 following close of each calendar year **or** the 15th day of the 4th month following close of a (taxpayer's) fiscal year.
(On or before.)

Taxpayers required to pay tax imposed: All persons subject to the Emergency Transportation Tax must file form NJTT-203 or form NJTT-209 and to pay any amount of taxes due. (N. J. S. A. 54:8A-18.)

April 15
 following close
 of each calendar
 year or the 15th
 day of the 4th
 month following
 close of a
 (taxpayer's)
 fiscal year.
 (On or before.)

UNINCORPORATED BUSINESS TAX

Taxpayers required to pay tax imposed: All businesses subject to the Unincorporated Business Tax must file form UBT-102 and to pay any amount of taxes due. (N.J.S.A. 54:11B-8.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 171-176.)

Year Previous to Tax Year.

January 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business shall be determined as of January 1, 1966, which shall be the listing date with respect to taxes payable in the year 1967. (N.J.S.A. 54:4-11.)

Note: Beginning with the tax year 1968, such property, except inventories, will be State-assessed (P. L. 1966, c. 136, N.J.S.A. 54:11A-1 et seq.) and personality of telephone and telegraph companies will remain taxable locally.

January 1.

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Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business by telephone, telegraph and messenger systems shall be determined as of January 1, 1967 for the tax year 1968, and as of January 1 annually thereafter. P. L. 1966, c. 138, sec. 1; N.J.S.A. 54:4-2.46.)

January 30.

Payments in lieu of taxes made by nonprofit urban renewal corporations: The annual "in lieu of taxes" payment for urban renewal nonprofit corporations are to be paid annually as of January 30. (N.J.S.A. 40:55c-97.)

April 1.
 (On or before.)

County Boards of Taxation to establish percentage level: County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1967. (N.J.S.A. 54:4-2.27.)

April 10.
(Not later than.)

Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate: Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)

July 1.

Final date for taxpayers to request extension of time for filing return of tangible personal property used in business: The assessor upon written request made on or before July 1, may extend the time to file the tax return to a date not later than September 1. (N.J.S.A. 54:4-13.)

October 1.

Assessments made as of this date: Assessor shall assess real property as of October 1, 1967 for the tax year 1968. (P. L. 1966, c. 138, sec. 9; N.J.S.A. 54:4-35.)

October 1.

Valuation date of real property: Assessors shall determine the fair value of real property as of October 1, 1967 for tax year 1968. (N.J.S.A. 54:4-23.)

October 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business, excluding exempt inventories, shall be determined by the State as of October 1, 1967 for the tax year 1968 at the rate of 1.3%. (P. L. 1966, c. 136, sec. 5; N.J.S.A. 54:11A-5.)

October 1.

Prerequisites for veterans' tax deduction must exist: Assessor must determine as of this date whether claimant for veterans' tax deduction establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (P. L. 1963, c. 171, sec. 6, suppl. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.15.)

October 1.

Prerequisites for senior citizens tax deduction must exist: Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2 as am. by c. 255, P. L. 1964; N.J.S.A. 54:4-8.44.)

**October 1
(On or before.)** File application for exemption of blast or radiation fallout shelter with assessor: Application for blast or radiation fallout shelter exemption must be filed with assessor. (N.J.S.A. 54:4-3.50.)

**October 1.
(On or before.)** File application for valuation of land as farmland: Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4-23.13.)

October 1. "Common Levels" for use in assessment of tangible personal property used in business determined and mailed: The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter 86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1967. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors, and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; as am. by P. L. 1964, c. 141, sec. 3; N.J.S.A. 54:4-11.) This section (N.J.S.A. 54:4-11) was repealed by P. L. 1966, c. 138.

October 1. Assessment of tangible personal property: For the tax year 1968 and thereafter, the taxable value of tangible personal property used in business applicable to telephone and telegraph personality shall be at that percentage of true value as corresponds to the average ratio of assessed to true value of real property pursuant to chapter 86, Laws of 1954 for State School Aid purposes but the average ratio shall not exceed the percentage level in the tax year for expressing taxable value of real property in the county. (P. L. 1966, c. 138, sec. 5; N.J.S.A. 54:4-2.47.)

**November 1.
(On or before.)** Asseessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any

time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (N.J.S.A. 54:4-4.4.)

November 1.
(On or before.)

File application for senior citizens' tax deduction with assessor: Application for senior citizens' tax deduction must be filed with assessor. (N.J.S.A. 54:4-8.43.)

November 1.
(On or before.)

File annual statement for continuance of senior citizens' tax deduction with assessor: A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens' tax deduction if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1963, c. 172, sec. 6, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.45.)

December 1.
(Prior to.)

Tax bills for first two installments of local tax to be mailed by collector to taxpayers: At least two months prior to the date on which the first installment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second installments of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4-64.)

December 10.
(On or before.)

Director to certify to county boards of taxation the true value of railroad property: The Director, Division of Taxation, shall certify any adjustments in base value in each municipality to the several county boards of taxation for use in determining equalized valuation in the succeeding tax year. (P. L. 1966, c. 139, sec. 24; N. J. S.A. 54:29A-24.6.)

December 15.
(Not later than.)

Director delivers statement of amount of State aid payable for the following year: The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A-24.5.)

December 31.
(On or before.)

File application for veterans' tax deduction with Assessor: Application for veterans' tax deduction must be filed with assessor, thereafter filed with collector. (P. L. 1963, c. 171, sec. 4, as am. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.13.)

December 31.
(On or before.)

Notice of time and place where assessment list may be inspected: Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (N.J.S.A. 54:4-38.)

Tax Year: (See Note 1.)

January 1.
(Prior to.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

January 1.
(Before.)
(Note 2.)

Real property sold or improved after Oct. 1 and before Jan. 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19" (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1960, c. 51, sec. 35; N.J.S.A. 54:4-63.2.)

January 1.

Real property taxes a lien: All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247, sec. 1; N.J.S.A. 54:5-6.)

January 1.

Collectors report and pay collections to municipality: Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (N.J.S.A. 54:4-73.)

January 10.
(Before.)

Notify assessor of material depreciation of structure between October 1 and January 1: When a structure is materially depreciated between October 1 and January 1, the assessor

Note 1.—For steps which are to be taken each month see January calendar as they are listed only once.

Note 2.—As to erections and improvements completed between January 1 and October 1, see October 1.

upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (N.J.S.A. 54:4-35.1.)

January 10.
(On or before.) **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (N.J.S.A. 54:4-4.4.)

January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (N.J.S.A. 54:9-5.)

January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1966, c. 138, sec. 9; N.J.S.A. 54:4-35.)

January 15.
(On or before.) **Collector or assessor file with county board of taxation list of veterans' tax deduction:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)

January 25. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (N.J.S.A. 54:3-17.)

February 1. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (N.J.S.A. 54:3-18.)

February 1. **First installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)

February 1. **File senior citizens' "post-tax year statement" regarding income earned:** On or before February 1, every person who is allowed a senior citizen deduction shall be required to file with the collector, a statement under oath of his income earned during the tax year with respect to which a tax deduction was allowed. (P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)

February 10. **Notice of Disallowance sent to delinquent senior citizen claimants:** Where claimants for the senior citizens' deduction fail to prove entitlement to the deduction allowed by failing to file "post-tax year statement" on or before February 1 or where determined that income exceed \$5,000.00 during tax year a notice of disallowance of the deduction shall be forwarded to claimaint. (P. L. 1963, c. 172 as am. by P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)

February 15. First installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (N.J.S.A. 54:4-74.)

February 15. Return due on tangible personal property used in business: Each taxpayer shall file return with State beginning February 15, 1968. (P. L. 1966, c. 136, sec. 7; N.J.S.A. 54:11A-7.)

February 15. First installment of State tax due by each taxpayer: Each taxpayer shall cause to be paid to the State the first installment of business personal property tax on or before February 15, 1968. (P. L. 1966, c. 136, sec. 8; N.J.S.A. 54:11A-7.)

March 1.
(On or before.) School district to certify to the county board of taxation the amount appropriated for school purposes. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor: The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (N.J.S.A. 54:4-45; N.J.S.A. 18:7-79.)

March 1.
(On or before.) Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (N.J.S.A. 54:9-9.)

First Monday
in March.
(On or before.) Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (N.J.S.A. 54:31-15.19; N.J.S.A. 54:30A-57.)

March 10.
(Before.) County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (N.J.S.A. 54:3-18.)

March 10.
(After.) County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (N.J.S.A. 54:3-19.)

March 15.
(On or before.)

Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (N.J.S.A. 54:1-29.)

April 1.
(Before.)

Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (N.J.S.A. 54:4-41 and 42.)

April 1.
(On or before.)

County boards of taxation to certify general tax rates: Each county board of taxation is to certify the general tax rate in each taxing district in the county.

April 10.
(On or before.)

Table of aggregates to be completed by county board of taxation: The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (N.J.S.A. 54:4-52.)

April 13.
(Before.)

Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (N.J.S.A. 54:4-52.)

May 1.
(On or before.)

Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (N.J.S.A. 54:4-55.)

May 1.

Second installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)

May 6.
(On or before.)
(Note 3.)

Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)

Note 3.—This is not a definite date.

May 11.
(On or before.)
(Note 3.)

Municipal collectors to bill franchise taxes to utility companies: Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)

May 15.

Second installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (N.J.S.A. 54:4-74.)

Third Monday in May.
(On or before.)

Railroad property tax appeals to be completed: Any taxpayer, desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-31; N.J.S.A. 54:29A-24.3.)

June 1.
(Before.)

Final tax bills to be mailed to individuals: The collector shall complete the work of sending out final tax bills to individuals assessed for real and certain tangible business personal property at least two months before the third installment of taxes falls due (August 1). (N.J.S.A. 54:4-64.)

June 1.

One-half of bank stock tax due and payable to county treasurer: (N.J.S.A. 54:9-11.)

June 1.
(On or before.)

Notice of Disallowance forwarded taxpayer: The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's deduction has been disallowed.

June 5.
(On or before.)
(Note 3.)

Utility franchise tax due to municipalities (first payment): One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)

June 6.
(On or before.)
(Note 3.)

Utility gross receipts tax certified to municipal collectors: Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (N.J.S.A. 54:30A-62.)

June 11.
(On or before.)
(Note 3.)

Municipal collectors to bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (N.J.S.A. 54:30A-62.)

Note 3.—This is not a definite date.

Second Monday
in June.
(On or before.)

Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16.)

June 15.

Franchise tax due and payable: The full amount of franchise tax assessed by the commissioner (Director, Division of Taxation) is due and payable. (N.J.S.A. 54:29A-46.)

June 30.
(After.)

Inheritance taxes refunded to counties: After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (N.J.S.A. 54:33-10.)

July 1.

Business personal property tax returns filed with assessor: On or before July 1 of each year owners of tangible personal property used in business are required to file returns with the assessor for the district in which said property is located. (N.J.S.A. 54:4-12. For the tax year 1968 and thereafter, see N.J.S.A. 54:4-248.)

July 6.
(On or before.)
(Note 3.)

Utility gross receipts tax due municipalities (first payment): One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (N.J.S.A. 54:30A-62.)

Ten days before
second Tuesday
in July.

Director shall prepare, mail and post state equalization table: The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (N.J.S.A. 54:1-33.)

Second Tuesday
in July.

Hearing before Director on state equalization table: The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (N.J.S.A. 54:1-34.)

After the
second Tuesday
in July.

State abstract of ratables to be completed and copies transmitted by Director: The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (N.J.S.A. 54:1-35.)

Note 3.—This is not a definite date.

August 1. Third installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)

August 15. Third installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (N.J.S.A. 54:4-74.)

August 15. (Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations: A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (N.J.S.A. 54:3-21.)

August 25. State equalization table completed: The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards. (N.J.S.A. 54:2-38.)

September 1. Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; N.J.S.A. 54:30A-62.)

September 1. (Tangible business personal property returns of telephone, telegraph and messenger systems filed: On or before September 1, 1967 with respect to the tax year 1968 and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (P. L. 1966, c. 138; N.J.S.A. 54:4-2.48.)

September 10. (Before.) Division of Tax Appeals shall complete review of county equalization tables: Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (N.J.S.A. 54:2-37.)

September 15. Second installment of State tax due by each taxpayer: Each taxpayer shall cause to be paid to the State the second installment of business personal property tax on September 15, 1968. (P. L. 1966, c. 136; N.J.S.A. 54:11A-8(a).)

October 1. (On or before.) Table of Equalized Valuations for State School Aid promulgated: The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (N.J.S.A. 54:1-35.1, et seq.)

October 1.

Real property sold or improved between January first and October first: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . ." which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (N.J.S.A. 54:4-63.3.)

October 1.

Added assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (N.J.S.A. 54:4-63.5.)

October 1.

Omitted property assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (N.J.S.A. 54:4-63.17.)

October 10.
(On or before.)

Added assessment duplicates to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.5.)

October 10.
(On or before.)

Omitted property assessment list to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.17.)

October 25.
(On or before.)

Added assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.7.)

October 25.
(Before.) Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.19.)

November 1.
(Before.) Review of state equalization table to be completed: The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (N.J.S.A. 54:2-38.)

November 1. Fourth installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)

November 1. Added assessment taxes payable: Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (N.J.S.A. 54:4-63.8.)

November 1. Omitted property assessment taxes payable: Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (N.J.S.A. 54:4-63.20.)

November 1.
(After.) Collector to enforce collection of personal taxes: The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (N.J.S.A. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (N.J.S.A. 54:4-79.)

November 1.
(On or before.) The Director shall determine and classify all real property used for railroad purposes in this State: The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (N.J.S.A. 54:4-29A-17.)

November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (N.J.S.A. 54:4-74.)

November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (N.J.S.A. 54:3-26.)

December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (N.J.S.A. 54:4-63.11.)

December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (N.J.S.A. 54:4-63.23.)

December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A-62.)

December 1. **One-half of bank stock tax due and payable to county treasurer.** (N.J.S.A. 54:9-11.)

December 1. **Class II Railroad property tax due and payable:** The full amount of the Class II property tax due and payable to the State Treasurer. (N.J.S.A. 54:29A-46.)

December 10.
(On or before.) **State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)

December 15.
(Not later than.) **Delivery of statement to municipality concerning state aid payable in following year:** The commissioner (Director, Division of Taxation) shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A-24.5.)

December 15.
(On or before.)

Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (N.J.S.A. 54:2-39.)

December 31.
(Not later than.)
(On or before.)

Allowance of Veterans' Tax Deduction: Not later than December 31 of the tax year no application for a tax deduction shall be allowed by any assessor, collector or governing body after December 31 of the pretax year. (N.J.S.A. 54:4-8.13.)

Year following tax year:

January 2.

Appeals from added assessments to be heard by county board of taxation: The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (N.J.S.A. 54:4-63.11.)

January 10.
(Not later than.)

Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid: Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (N.J.S.A. 54:1-35.4.)

January 15.
(On or before.)

Collector or assessor file with county board of taxation list of veterans' tax deduction: Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)

February 2.

Appeals from added assessments to the Division of Tax Appeals: Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (N.J.S.A. 54:4-63.11.)

February 15.

State and county taxes on added assessments and omitted property assessments payable by municipality to county: On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (N.J.S.A. 54:4-63.10; N.J.S.A. 54:4-63.22.)

March 1.
(On or before.)

Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district: Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (N.J.S.A. 54:4-91.)

March 1.

Disallowed senior citizens claim become personal liens: Senior citizen claimants granted tax deductions in prior years who fail to file "post-tax year statement" or received income in excess of \$5,000.00 shall be personally liable to the extent of the amount represented by the deduction granted. (N.J.S.A. 54:4-8.44a.)

May 1.
(On or before.)

Tax collector's statement of uncollectible tax assessments to governing body of taxing district: The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (N.J.S.A. 54:4-91.1.)

June 30.
(On or before.)

Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same: Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (N.J.S.A. 54:4-91.2.)

July 1.
(After)

Sale of property to enforce delinquent tax lien: Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (N.J.S.A. 54:5-19.)

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MOTOR FUELS TAX

Next to the last business day of following month. (On or before.)	Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
First or last day of each month.	Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)
Next to the last business day of following month. (On or before.)	Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
No time prescribed.	Distributors' Special "A" and Special "B" licenses: Distributors' Special "A" and Special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)
March 31.	Retail dealers', wholesale dealers' and transport "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.)
Within 30 days after close of month of report.	Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)
Within five days from receipt of fuels.	Special "A" licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)
Fifteenth day of following month. (On or before.)	Special "B" licensees: Shall file a report of the number of gallons used or sold for use in N. J. during the preceding calendar month. (R. S. 54:39-64(b).)
Last business day of 6th month following purchase. (On or before.)	Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the sixth month following purchase. (R. S. 54:39-67.)
Within one year after payment.	Refunds of erroneous payments: Taxes collected erroneously may be refunded but a refund may be refused in case more than one year has elapsed from date the erroneous payment was made. (R. S. 54:39-29.)
One year after order or assessment.	Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

March 15.
(On or before.)

Licenses: All licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)

March 15.
(On or before.)

Permits: All permits and conditional permits shall expire on March 31 following the date of issue, and may be renewed for the ensuing year under the same terms and conditions of the original applications. All applications for renewal of permits or conditional permits shall be in writing on forms prescribed and furnished by the Director, which forms shall be filed with the Director not later than March 15 preceding their expiration date. (c. 191, sec. 7, P. L. 1959.)

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

July 1.

Scheduled property and length of lines determined: A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

September 1.
(On or before.)

Property return by utility: Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

January 1.
(Prior to.)

Director shall apportion property valuations and certify to municipalities: The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:30A-20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

Year in Which Taxes are Payable.

February 1.

Gross receipts report by utility: Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

**First Monday
in March.
(On or before.)**

Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)

**April 1.
(On or before.)**

State excise tax computed: The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)

**April 6.
(On or before.)**

The Director, Division of Taxation, to certify amount of excise taxes due to State: Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)

**May 1.
(On or before.)**

Excise taxes payable to the State: The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)

**May 1.
(On or before.)**

Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A-60.)

**May 6.
(On or before.)**

Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

**May 6.
(On or before.)**

The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

**May 11.
(On or before.)**

Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 1.
(Before.) Gross receipts tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A-61.)

June 5.
(On or before.) Franchise taxes due municipalities (first payment): One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 5.
(On or before.) Franchise taxes payable to the State: The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

June 6.
(Before.) Certification of apportioned gross receipts tax to municipal collectors: Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

June 6.
(Note 1.) The Director, Division of Taxation, to certify amount of gross receipts tax due to State: The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

June 11.
(Before.) Municipal collectors bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

July 6.
(Before.) Gross receipts tax due municipalities (first payment): One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

July 6.
(Before.) Gross receipts taxes payable to State: The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

Note 1.—This is not a definite date.

September 1. Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

December 1. Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940 c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

January 1. Property valuations: Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

March 1.
(On or before.) Property report: Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)

Second Monday
of June.
(On or before.) Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)

November 1.
(On or before.) Valuations to be fixed: The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

November 10.
(Not later than.) Statement of valuations to taxpayer: The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 17; N.J.S.A. 54:29A-17.)

December 1.
(Prior to.) Taxpayer may confer with Director concerning valuations: Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)

December 10.
(On or before.)

Certify changes in base value to county boards of taxation: The Director, Division of Taxation, shall certify any changes in base value to the several county boards of taxation for use in determining equalized valuation for the succeeding year. (P. L. 1966, c. 139, sec. 24; N.J.S.A. 54:29A-24.6.)

December 15.
(Not later than.)

Deliver statement of amount of State aid payable to each municipality for the following year: The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the amount of State aid payable for the following year. (P. L. 1966, c. 139, sec. 23; N. J. S. A. 54:29A-24.5.)

December 15.
(Not later than.)

Deliver detailed statement of Class II property and property tax to taxpayers: The Director, Division of Taxation, shall deliver to each taxpayer a detailed statement of the Class II property and the tax for the property for the following year. (P. L. 1966, c. 139, sec. 6; N. J. S. A. 54:29A-18.1.)

December 15.
(After.)

Certify property tax to State Comptroller: The Director, Division of Taxation, shall report and certify property tax assessments to the State Comptroller. (P. L. 1941, c. 291, sec. 22, as amended by P. L. 1966, c. 139, sec. 22; N. J. S. A. 54:29A-22.)

Year in Which Taxes Are Payable

January 1.

Property tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)

January 1.

Franchise tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)

April 1.
(On or before.)

Operating income reports to be filed: Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)

Third Monday
of May.
(On or before.)

Appeal of property tax assessments to Division of Tax Appeals: Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31, as amended by P. L. 1966, c. 139, secs. 13 and 21; N.J.S.A. 54:29A-24.3 and 54:29A-31.)

Third Monday
of May.

Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)

June 1.
(On or before.)

Franchise tax assessment date. The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 169, sec. 2; as amended by P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-15.)

June 1.
(After.)

Franchise tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, sec. 22; as amended by P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)

June 10.
(On or before.)

Franchise tax bills to taxpayers: The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

June 15.

Due date franchise tax: Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

First Tuesday
of September.
(On or before.)

Appeals of franchise tax to Division of Tax Appeals: Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; as amended by P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A-31.)

First Tuesday
of September.

Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)

November 1.
(On or before.)

Hearings concluded: The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)

November 5
to 10.

Determination by Division of Tax Appeals certified to the Director, Division of Taxation: The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

December 1.	Due date property tax: Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
December 10. (On or before.)	Payments of State aid shall be made: The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)

SALES TAX

28th day of January, April, July, and October.
(On or before.)

28th day of each of first two months of each quarter.
(On or before.)

Quarterly Returns: All vendors are required to file Quarterly Returns with the Sales Tax Bureau on or before the 28th day of January, April, July and October. Penalty for late payment is five percent of the tax due, plus interest at the rate of one percent of such tax per month excepting the final month after such return or tax was due.

Monthly Remittance Statement: A vendor whose sales and use tax liability for the first two months of a quarter exceeds \$100 per month must complete and forward to the Sales Tax Bureau the Monthly Remittance Statement for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

**DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS***

Anthony M. Lario, <i>Presiding Judge</i> , Camden.....	Term Expires June 30, 1969
Paul E. Doherty, <i>Judge</i> , Jersey City.....	Term Expires June 30, 1970
Carmine F. Savino, Jr., <i>Judge</i> , Lyndhurst.....	Term Expires June 30, 1971
Charles W. Convery, <i>Judge</i> , Paterson.....	Term Expires June 30, 1972
William C. Gotshalk, <i>Judge</i> , Camden.....	Term Expires June 30, 1968
Harry A. Walsh, <i>Judge</i> , Trenton.....	Term Expires June 30, 1968
Inez Stanziale, <i>Judge</i> , Newark.....	Term Expires June 30, 1971
Kenneth D. McPherson, <i>Secretary</i> .	

* The Division of Tax Appeals is a quasi-judicial or quasi-legislative board appointed by the Governor. It reviews judgments of county boards of taxation on appeals from local assessments and all other assessments levied by the State except transfer inheritance taxes. It also receives appeals from final County Equalization Tables and from the Director's Tables of Equalized Valuations used for the purpose of distributing school aid.

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene Popper ('60), Floyd M. Smith ('66).
Acting Secretary: Mrs. Jane Fedison, Guarantee Trust Building, Atlantic City, N. J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Benjamin Green ('68), Robert J. Inglima ('72), Samuel P. Bartoletta ('69), Frank C. L. Merritt ('66), Arthur Minuskin ('72).
Secretary: Dante Leodori, Administrative Building, Hackensack, N. J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('69), Walter D. Lamon, Jr. ('70), Harry F. Renwick ('68).
Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('68), M. Leroy Cobbin ('70), J. John Gasparre ('69).
Secretary: Edward J. Kelly, Court House, 11th Floor, Camden, N. J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('70), Henry Silling ('68), Paul F. McDonald ('69).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('69), Ralph A. Brandt ('68), Herbert Roselle, Jr. ('70).
Secretary: Keron D. Chance, Court House, Bridgeton, N. J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Max Drill ('68), Herman Gering ('69), Joseph C. Glavin ('71), Francis A. Byrne ('72), Fred W. Federici, Jr. ('70).
Secretary: Joseph Solimine, 110 So. Grove St., East Orange, N. J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('70), Joseph Minotty ('68), Neil Dempsey ('69).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John P. Botti ('69), John F. Wilkens ('63), Carl A. Ruhlmann ('65), John J. Barry ('72).
Secretary: David W. Nicoll, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: Mrs. Josephine K. Levergood ('68), William H. Kinney ('70), Clarence C. Blazure ('69).
Secretary: John J. Matthews, Hall of Records, Flemington, N. J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen Stephan ('69), Joseph M. Pierson ('70), J. Russel Smith ('68).
Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('69), John F. Fitzpatrick ('67), A. Clayton Hollender ('65).
Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul J. Kiernan, Jr. ('69), Frederick Freibott ('70), Hugh B. Meehan ('68).
Secretary: John Ferruggiaro, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: George Korpita, Jr. ('69), Abraham Bahoushian ('68), Arthur D. Krauser ('70).
Secretary: Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('69), Mrs. Georgian Kolber ('70), Ruben D. Silverman ('68).
Secretary: J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('70), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('69).
Secretary: James J. Murner, Jr., Court House Annex, Paterson, N. J. 07501.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('69), Henry D. Young ('70), Herbert O. Wegner ('68).
Secretary: Leon C. Robbins, Court House, Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('68), Frank E. MacDonald ('70), H. Edward Gabler ('69).
Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: Ralph N. Bull ('65), Jacob Blakeslee ('64), James Dobbins ('63).
Secretary: Benjamin Jager, County Park Building, Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

President: H. Roy Wheeler ('70), Roger S. Payne ('68), Thomas C. Mahon ('69).
Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Owen R. Lyons ('69), Lester J. Toth ('68), Nelson J. Becci ('70).
Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J. 07823.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1967

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon E. V. Herrmann, Absecon Harvey T. Staake, Jr., Absecon	Mrs. Florence K. Cook, Absecon.
Atlantic City	William G. Ferry, Pres., Atlantic City Paul J. Longo, Atlantic City Edmund J. Seidenburg, Atlantic City	John J. Sweeney, Atlantic City.
Brigantine City	William M. Cooper, Jr., Sec., Brigantine William Hippie, Brigantine R. Kenneth Gwaltney, Brigantine	J. Edward Bridgehouse, Brigantine.
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp.	Cosmo Leone, Buena Vista	Peter Micheletti, Richland.
Corbin City	Romuald J. Kulesza, Woodbine	Mrs. Lillian G. Gandy, Woodbine.
Egg Harbor City ...	August F. Keiser, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City Louis W. Bauer, Vice-Pres., Egg Harbor City	August F. Keiser, Egg Harbor City.
Egg Harbor Twp.	William F. Roeske, Chm., Cardiff Archie C. Adams, Sec., Bargaintown Elbert B. Lee, Mays Landing	Bernard M. Murphy, Bargaintown.
Estell Manor City	Theodore W. Netolicka, Sec., Dorothy John Wagner, Estell Manor Joseph Nicolosi, Estell Manor	Fred W. Mitchell, Estell Manor.
Folsom Bor.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town	Samuel J. Cappuccio, Pres., Hammonton Warren N. Murphy, Sec., Hammonton Michael L. Ruberton, Hammonton	George Elvins, Hammonton.
Linwood City	Stanley Gandy, Pres., Linwood Lewis Shaw, Sec., Linwood W. Emerson VanSant, Linwood	Manville L. Robinson, Linwood.
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate Jeffry Wolf, Margate John Murtland, Margate	G. Roland Brown, Margate.
Mullica Twp.	Dorothea W. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield Frederick W. Mitchell, Northfield Harry F. Waters, Northfield	Richard E. Squires, Northfield.
Pleasantville City ...	Harvey R. Gale, Pleasantville Richard E. Squires, Northfield	Raymond B. Beckman, Jr., Pleasantville.
Port Republic City	Cornelius Garrison, Sr., Sec., Port Republic George F. Huntley, Vice-Pres., Port Republic	Mrs. Sara E. Garrison, Port Republic.
Somers Point City	Charles J. Meskers, Sec., Somers Point Walter J. Friedricks, Somers Point William S. Hartley, Somers Point	Harry Smith, Somers Point.
Ventnor City	Ackley O. Elmer, II, Sec., Ventnor Gay Ginetto, Ventnor Abram B. Zuber, Ventnor	Owen A. Kertland, Ventnor.
Weymouth Twp. ...	Bernard Netolicka, Dorothy	Mrs. Amelia A. Messina, Belcoville.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Mrs. Annette Baum, Sec., Allendale Robert Cross, Allendale	} Helmuth C. Falcke, Allendale.
Alpine Bor.	Clarence A. Buechner, Act. Sec., Alpine Edward L. Berry, Alpine Lucius W. Metz, Alpine	} Mrs. Dorothy L. Lax, Alpine.
Bergenfield Bor.	Mrs. Lois J. Mangold, Bergenfield	William E. Garrison, Bergenfield.
Bogota Bor.	Harry P. Northrop, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Thomas Lawlor, Chm., Carlstadt Francis X. Hickey, Sec., Carlstadt William E. Dermody, Carlstadt	} Stephen J. Barbire, Sr., Carlstadt.
Cliffside Park Bor. ..	Stanley Wyrzykowski, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	William L. Murphy, Closter.
Cresskill Bor.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	Caesar P. Secchia, Demarest.
Dumont Bor.	Henry A. Giegold, Dumont	Frank A. Baldachino, Dumont.
East Paterson Bor.	Foster W. Periccioli, Sec., E. Paterson Aldino Lorenzi, E. Paterson Harry Chiappelli, E. Paterson	} Salvatore Spinato, E. Paterson.
Englewood Cliffs Bor.	Robert Abramovitz, Englewood Cliffs Francis A. Deshusses, Acting Sec., Englewood Cliffs Donald Wasserman, Englewood Cliffs	} William Hoinash, Englewood Cliffs.
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	Carmine Pellechio, Sec., Fairview John La Marca, Fairview Patrick DeSena, Fairview	} Anthony M. Oreccchio, Fairview.
Fort Lee Bor.	William S. Hart, Fort Lee	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor.	Otto K. Mutzberg, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	Michael Cahayla, Garfield Patrick Perno, Garfield Vincent J. Spalluto, Garfield Charles Benigno, Garfield Joseph Balasa, Garfield	} Lewis S. Mallia, Garfield.
Glen Rock Bor.	Harley W. Hesson, Jr., Glen Rock	Robert M. Janes, Glen Rock.
Hackensack City	Russel T. Wilson, Hackensack	Edythe W. Holzman, Hackensack.
Harrington Park Bor.	Robert L. Humphreys, Sr., Sec., Harrington Park Mario G. Bettega, Harrington Park Kenneth E. Snyder, Harrington Park	} Mrs. Edith D. Stockman, Harrington Park.
Hasbrouck Hts. Bor.	Joseph A. Cordo, Sec., Hasbrouck Heights William F. Mentes, Clk., Hasbrouck Hts. Kenneth V. Cantoli, Hasbrouck Heights	} Miss Ada K. Stephens, Hasbrouck Hts.
Haworth Bor.	Clinton C. Simmons, Haworth.....	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale.....	Edna S. Halloran, Hillsdale.
Hohokus Bor.	Arthur R. Conaty, Hohokus	Leon P. Kleist, Hohokus.
Leonia Bor.	Frank W. Bogert, Sec., Leonia Joseph F. Corker, Leonia Alfred O. Jaekel, Clk., Leonia	} Mrs. L. Gwendolyn Shanno, Leonia.
Little Ferry Bor. ...	Charles A. Ramsey, Sec., Little Ferry Frank Kurz, Little Ferry Harry J. Kohring, Little Ferry	} Mrs. Mary N. Fairchild, Little Ferry.
Lodi Bor.	Anthony S. DeSomma, Sec., Lodi Joseph Berchicchio, Lodi Salvatore Banca, Lodi	} Joseph P. Luna, Lodi.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lyndhurst Twp.	Dominick A. Notte, Lyndhurst	Peter A. Grisafi, Lyndhurst.
Mahwah Twp.	Ernest Ponessa, Mahwah	Mrs. Elizabeth Heflin, Mahwah.
Maywood Bor.	Howard J. Shea, Sec., Maywood	
	Gordon L. Matray, Maywood	
	William Layton, Jr., Maywood	Harold C. Hotaling, Maywood.
Midland Park Bor. ..	William Koehler, Midland Park.....	Thomas McKim, Midland Park.
Montvale Bor.	Mrs. Jane Seesselberg, Montvale	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor.	William Nagle, Sec., Moonachie	
	Donald L. Coe, Moonachie	
	John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie.
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford	
	Joseph Toth, Sr., New Milford	
	Joseph D. Lee, New Milford	Harold W. Kimble, New Milford.
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington.
Northvale Bor.	Robert Campora, Sec., Northvale	
	Frederick Albelli, Clk., Northvale	
	Anthony Magnani, Northvale.....	Victor De Martini, Northvale.
Norwood Bor.	Robert A. McPherson, Norwood	Mrs. Dorothy Hesfernian, Norwood.
Oakland Bor.	Frank P. Bosnick, Sec., Oakland	
	Carmen D. Marino, Oakland	
	James Van Delden, Oakland	W. Bruce Knapp, Jr., Oakland.
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan.
Oradell Bor.	Thomas E. D. Hardy, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor.	Harold F. Wrightington, Palisades Park.	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus.
Park Ridge Bor.	George O. Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	M. Richard Muti, Ramsey	Mrs. Dorothy L. DeBlock, Ramsey.
Ridgefield Bor.	Michael Denenberg, Ridgefield	Walter Pellacini, Ridgefield.
Ridgefield Park Boro.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Twp.	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge.
River Vale Twp.	Irwin Sabin, Westwood	Joseph C. McIlveen, Westwood.
Rochelle Park Twp.	Willibald R. Rebhahn, Sec., Rochelle Park	
	Henry Dorritt, Rochelle Park	
	Harold W. Griffin, Rochelle Park.....	John J. Barnitt, Rochelle Park.
Rockleigh Bor.	Otto Kinz, Rockleigh	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor.	Andrew M. Rollins, Rutherford	
	Seymour E. Consovoy, Rutherford	
		Frank Blakely, Rutherford.
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook	
	John Sweeney, Saddle Brook	
	Charles J. Hofsaes, Saddle Brook	Michael Rodak, Jr., Saddle Brook.
Saddle River Bor.	Dr. Vincent J. Hubin, Saddle River ...	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp.	Charles S. Picardi, Sec., S. Hackensack	
	John Jannuzzi, South Hackensack	
	Leonard Perrelli, Sr., South Hackensack	Louis Rossi, South Hackensack.
Teaneck Twp.	Joseph B. Krupinski, Teaneck	William F. Haeker, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly.....	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro.....	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Raymond W. Westervelt, Waldwick ...	Mrs. Adeline M. Portsmore, Waldwick.
Wallington Bor.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington.
Washington Twp.	Orfeo Cecareo, Washington	Paul Belfiore, Washington.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor.	Paul Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor.	Frank L. Porfido, Wood-Ridge	Clarence Mathe, Wood-Ridge.
Wyckoff Twp.	Frederick H. Mott, Wyckoff	Raymond B. Dorhout, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Elaine B. Allen, New Gretna.
Beverly City .....E. Arthur Smith, Sec., Beverly	Arthur L. Cooper, Beverly	Frank C. Parsons, Beverly.
Bordentown City ...	Mrs. Marie S. Garrison, Sec., Bordentown Thomas J. Burns, Bordentown	Mrs. Elizabeth L. Mackinnon, Bordentown.
William R. Ryan, Bordentown.....		
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown Ronald J. Schwendt, Bordentown	Mrs. Ed. Thompson, Bordentown.
Donald D. Vuolo, Bordentown		
Burlington City ....M. Baird Applegate, Jr., Sec., Burlington George F. Broadbent, Sr., Burlington	Armando DeFrancesco, Burlington	Thomas J. A. Morrissey, Burlington.
Burlington Twp. ....Joseph A. Montalto, Burlington		Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ..James Harvey, Trenton		Charles A. Parker, Trenton.
Cinnaminson Twp. ..A. James Reeves, Palmyra.....		Joseph F. Hirshmiller, Riverton.
Delanco Twp. ....A. Rowen Bright, Delanco		Harold R. Neville, Delanco.
Delran Twp. ....George J. Scimeca, Jr., Sec., Riverside	August C. Leusner, Riverside	George B. Barton, Delran.
Eastampton Twp. ...Matthew S. Chudoba, Mt. Holly		George F. Whitman, Mount Holly.
Edgewater Pk. Twp. ....Frederick C. Adams, Beverly		Louis H. Kite, Edgewater Park.
Evesham Twp. ....Henry W. Haines, Marlton		Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor. ....Vincent W. Sapp, Fieldsboro		Mrs. Frances Castner, Fieldsboro.
Florence Twp. ....Angelo R. Buonanno, Florence		John Durham, Florence.
Hainesport Twp. ....Frederick R. Reynolds, Sr., Mt. Holly		Mrs. Doris K. Waldis, Hainesport.
Lumberton Twp. ....Calvin F. Chase, Mt. Holly		Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp. ....William H. Pigott, Bordentown		Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ...William S. Zeigler, Sec., Maple Shade	Warren E. Rueppel, Maple Shade	Joseph C. Sheridan, Maple Shade.
Joseph P. Ryan, Maple Shade		
Medford Twp. ....Justus C. Brick, Medford		Daniel F. Smith, Medford.
Medford Lakes Bor. ....Harry C. Rainey, Medford Lakes		John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...Walter W. Salmon, Moorestown		William W. Wyman, Moorestown.
Mt. Holly Twp. ....George C. Thomulka, Mt. Holly		Robert L. Emmons, Mt. Holly.
Mt. Laurel Twp. ...Franklin F. Childers, Moorestown		Mrs. Barbara F. Gnang, Mt. Holly.
New Hanover Twp. ....Mrs. Mabel H. South, Cookstown		Mrs. Sally Rogaczewski, Cookstown.
N. Hanover Twp. ...Percy T. Borden, Wrightstown.....		Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor. ....William H. Evaul, Palmyra		Mr. Robert W. Donnahoo, Jr., Palmyra.
Pemberton Bor. ....William T. Stead, Pemberton		Arthur C. Borden, Pemberton.
Pemberton Twp. ....Earl D. Emmons, Pemberton		Ambrose Garber, Jr., Browns Mills.
Riverside Twp. ....Chester J. Jankowski, Sec., Riverside	Anthony F. Cicili, Riverside	Michael F. Chiaccio, Riverside.
Edward W. Snow, Jr., Riverside		
Riverton Bor. ....Russel M. Bigelow, Riverton		Mrs. Anna May Whitelock, Riverton.
Shamong Twp. ....Harold E. Bozearth, Vincentown		Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp.	Mrs. Dorothy J. Best, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	John H. Webb, Mount Holly.
Tabernacle Twp.	Mrs. Dorothy Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp.	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor.
Westampton Twp.	William C. Barnes, Rancocas	Walter W. Hancock, Burlington.
Willingboro Twp.	William G. Skelly, Willingboro	William J. Palmer, Willingboro.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor.	Mrs. Marybelle Harris, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Louis R. Kirby, Sec., Audubon Charles W. Arthur, Audubon Elwood L. Bigler, Audubon	Roy D. Acaley, Audubon.
Audubon Park Bor.	Mrs. Nellie Horan, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington Joseph C. Coruzzi, Barrington Earl J. Houseknecht, Barrington	Thomas M. Redanauer, Barrington.
Bellmawr Bor.	Bronislaw Czapkewicz, Sec., Bellmawr Andrew J. Doyle, Bellmawr Joseph Piduch, Bellmawr	Mrs. J. Crouch, Bellmawr.
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	Renato Rolfe, West Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn Herman J. vander Straeten, Brooklawn Richard S. Sheldon, Brooklawn	Joseph J. Cerrone, Brooklawn.
Camden, City of	Patrick T. Corbett, Camden	Foster Meekins, Camden.
Cherry Hill Twp.	Harry A. Louderback, Cherry Hill	John J. Zarroli, Cherry Hill.
Chesilhurst Bor.	Kenneth S. Stokes, Chesilhurst	William R. Lancaster, Waterford.
Clementon Bor.	Roy Pratt, Sec., Clementon Peter A. Valenti, Clementon Alfred J. Zardus, Clementon	Mrs. Kathryn Stiles, Clementon.
Collingswood Bor.	Raymond F. Beck, Pres., Collingswood Walter Young, Collingswood	Mrs. F. Adelaide Speer, Collingswood.
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Mrs. Catherine Brushman, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester City Ernest E. Unger, Gloucester City Bernard J. Gurick, Gloucester City	Francis J. Gorman, Gloucester City.
Gloucester Twp.	William J. Davenport, Sec., Blackwood Frank F. Simiriglia, Blackwood Edward J. Tuszl, Blackwood	Halsey Cade, Blackwood.
Haddon Twp.	Raymond E. Hawk, Sec., Westmont Elmer J. Morgan, Collingswood Michael R. Scian, Collingswood	Mrs. Eleanor Fox, Westmont.
Haddonfield Bor.	Wallace L. Root, Sec., Haddonfield Charles H. Fisher, Haddonfield	Raymond Wheeler, Haddonfield.
Haddon Heights Bor.	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	John H. Wilson, Jr., Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor.	Albert Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Mrs. Ann James, Lindenwold.
Magnolia Bor.	Peter Pilenas, Jr., Magnolia James L. Nack, Magnolia	Barbara Gorman, Magnolia.
Merchantville Bor.	T. Carlyle Stephen, Merchantville	Ben F. Lerch, Merchantville.

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Mt. Ephraim Bor.	Matthew P. Powlowski, Sec., Mount Ephraim	Mrs. Anne Y. Cogliester, Mt. Ephraim.
	Joseph A. Beach, Mt. Ephraim	
	Edward Stock, Mt. Ephraim	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	Mary A. Deering, Oaklyn.
	Howard D. Summerfield, Oaklyn	
	Peter V. Mancine, Oaklyn	
Pennsauken Twp.	Charles B. Crabiell, Sec., Pennsauken	Miss Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken	
	William R. Buffington, Pennsauken	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	Mrs. Millie Mayer, Pine Hill.
	Vernon A. Rogers, Pine Hill	
	Melvin W. Heyworth, Pine Hill	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	Ronald G. Aaronson, Sec., Runnemede	Robert W. Sperling, Runnemede.
	James A. Hogan, Runnemede	
	Thomas F. Beal, Runnemede	
Somerdale Bor.	Charles H. Haines, Somerdale	John H. White, Jr., Somerdale.
Stratford Bor.	Harvey E. Duus, Stratford	Miriam R. Grundlock, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert M. Sapiro, Haddonfield	Mrs. Florence E. Brady, Kirkwood.
Waterford Twp.	Nicholas DePalma, Sec., Atco	John Sikora, Atco.
	Albert B. Fischer, Atco	
	Frank Olivo, Atco	
Winslow Twp.	Robert J. Mauriello, Sec., Waterford	Charles A. Mauriello, Waterford.
	William H. Issertell, Berlin	
	Neil H. Pastore, Elm	
Woodlynne Bor.	Charles H. McLaughlin, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Avalon Bor.	Frank J. Dunn, Avalon	Harry Helms, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. J. Hope Taylor, Cape May
Cape May Pt. Bor.	Clayton K. Shenk, Jr., Cape May Point	Mrs. Judith Netherwood, Cape May Pt.
Dennis Twp.	Walter W. Robinson, Dennisville	J. Loren Swagler, Dennisville.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City	Thomas E. Owens, North Wildwood	Leslie M. Truitt, North Wildwood.
	James O'Donnell, North Wildwood	
Ocean City	Wallace T. Kuhn, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor.	George E. Yeager, Stone Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor.	Harold Roop, West Cape May.....	Everitt V. Edsell, West Cape May.
W. Wildwood Bor.	Robert E. Merkel, West Wildwood	Mrs. Katherine Mayberry, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenic Longobardi, Wildwood.
Wildwood Crest Bor.	James F. Dennison, Wildwood Crest	Mrs. Evelyn A. Klimesz, Wildwood Crest.
Woodbine Bor.	William Saduk, Woodbine	Mrs. Beatrice Lichow, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton	Mrs. Jean Whyte, Bridgeton.
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris.
Deerfield Twp.	Thomas Brago, Rosenhayn	Joseph N. Bisconte, Rosenhayn.
Downe Twp.	Milton W. Miller, Newport	Seth D. Henderson, Newport.
Fairfield Twp.	Melvin Griner, Jr., Bridgeton	Frank Sabota, Bridgeton.
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	Edward S. Rider, Bridgeton	George W. Ottinger, Bridgeton.
Lawrence Twp.	Arthur Schafer, Cedarville	William Patitucci, Cedarville.
Maurice River Twp.	Edward Carlisle, Heislerville	Lynn F. Thompson, Dorchester.
Millville City	Meihale S. Lascarides, Millville	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh.....	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp.	B. Frank Harris, Bridgeton.....	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Joseph T. Raymond, Seabrook.
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield Town ...	Francis X. Murray, Bloomfield	Horace Heaton, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Cedar Grove Twp.	George J. Fiore, Cedar Grove	Mrs. Jean Petersen, Cedar Grove.
East Orange City ...	Jack Okin, Acting Director of Property Taxation, East Orange	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Harold S. Counter, Acting Assessor, Fairfield	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge.
Irvington Town	Joseph P. Galluzzi, Chm., Irvington	Richard Hildebrand, Irvington.
	Peter Smith, Clk., Irvington	
	Myron M. Leski, Irvington	
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp. ...	Charles J. Klein, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn	Milan H. Hartz, Millburn.
	Robert F. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Herbert M. Morris, Montclair	John C. Pearce, Montclair.
Newark City	Joseph A. D'Alessio, Newark	Ralph C. Caprio, Newark.
N. Caldwell Bor.	Harold R. Weber, Sec., N. Caldwell	Charles Rollwagen, North Caldwell.
	Kenneth Ritscher, N. Caldwell	
Nutley Town	Joseph F. Reiley, Nutley	Mrs. Florence E. Rutan, Nutley.
Orange City	Sol Solky, Orange	Sol Solky, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona	Miss Claire P. Boyle, Verona.
	A. Leslie Hathaway, Verona	
	Edison A. Picklesimer, Verona	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
W. Caldwell Bor.	Ralph W. Todd, Sec., W. Caldwell Joseph Marziale, West Caldwell Henry Wefferling, Jr., W. Caldwell	Donald E. West, West Caldwell.
West Orange Town	John J. McNulty, West Orange Louis Lando, West Orange	Miss Nellie Magliola, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Sec., Clayton Robert Checca, Clayton George F. Damminger, Clayton	Mrs. M. Adele Dennis, Clayton.
Deptford Twp.	Richard T. Rozelle, Sec., Deptford Mrs. Iva B. Klock, Westville Grove Mr. John J. Novack, R. D. Westville	Mrs. Edna M. Matlack, Woodbury.
East Greenwich Twp.	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Charles P. Shimp, Sec., Monroeville Benjamin Wolfbrandt, Glassboro John J. Miller, Monroeville	Mrs. Louise N. Ziennker, Mullica Hill.
Franklin Twp.	Daniel Borelli, Franklinville	Alex Clemick, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro Francis Flynn, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Helen Norwood, Act. Collector, Williamstown.
National Park Bor.	Mrs. Doris Rose, Sec., National Park Walter Scull, National Park John B. Roscoe, National Park	Mrs. Anna M. Cianci, National Park.
Newfield Bor.	George Dyer, Sec., Newfield Edwin Davis, Newfield Dominic Principe, Newfield	William Hopkins, Newfield.
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro Robert Kinkade, Paulsboro Harry J. Whitelam, Paulsboro	Vera Bender, Paulsboro.
Pitman Bor.	Earl S. Curry, Sec., Pitman Frank O. Hancock, Pitman Clinton M. Kandle, Jr., Pitman	William C. Hall, Pitman.
South Harrison Twp.	Harvey Skinner, Mullica Hill	William Pettit, Harrisonville.
Swedesboro Bor.	Mrs. Catherine Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	T. Russell McClure, Sec., Sewell William E. Keyser, Blackwood James I. Cobbin, Sewell	Franklin G. Atkinson, Sewell.
Wenonah Bor.	Charles A. Holdstein, Sec., Wenonah Philip J. Schuler, Wenonah James F. Danser, Wenonah	Mrs. Alberta Sargent, Wenonah.
West Deptford Twp.	H. Adelbert Moore, Jr., West Deptford	Mrs. Margaret D. Finan, Thorofare.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	Richard A. Dann, Woodbury	H. C. Moffett, Woodbury.
Woodbury Heights Bor.	Harry W. Elton, Sec., Woodbury Heights Gilbert B. Pultz, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights.
Woolwich Twp.	William Schoener, Swedesboro	Willard Mattson, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne	Joseph A. Scarano, Bayonne.
East Newark Bor.	Henry Michaliszyn, East Newark	Stanley L. Rimgail, East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg.....	Frank J. Barre, Guttenberg.
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Chm., Hoboken	
	Andrew P. McGuire, Hoboken	Miss Ann Cahill, Hoboken.
	Woodrow S. Monte, Hoboken	
Jersey City	Lawrence J. Camisa, Jersey City	Francis X. Beirne, Jersey City.
Kearny Town	John J. Bevins, Chm., Kearny	
	Albert A. Garofalo, Kearny	Daniel L. Furphy, Kearny.
	George J. McLaughlin, Kearny	
North Bergen Twp....	Joseph Rubenstein, Sec., North Bergen	Philip Avia, North Bergen.
	George Burger, Jr., Chm., North Bergen	
Secaucus Town	George Schaeffer, Sec., Secaucus	
	Edward Suckiel, Secaucus	Howard W. Barker, Secaucus.
	Anthony J. Clisura, Secaucus	
Union City	Bernard Scacchetti, Chm., Union City	
	E. Philip Yandolino, Union City	Robert W. Thorne, Union City.
	Richard W. Snyder, Union City	
Weehawken Twp....	Mrs. Mae F. Introcaso, Chm., Weehawken	
	John Kazenski, Weehawken	Mrs. Amelia R. Zensingher, Weehawken.
	William Postman, Weehawken	
West New York Town	Vincent P. Truncellito, Chm., West New York	
	Robert J. Cowan, West New York.....	Bernard J. McDonald, West New York.
	Richard L. Finch, West New York	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford.
Bethlehem Twp.	Earl O. Pierner, Hampton	William G. Dervin, Asbury.
Bloomsbury Bor.	Brian H. Richardson, Bloomsbury	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Herbert H. Scheffer, Jr., Califon.
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraiyts, Sergeantsville.
East Amwell Twp.	William Feiss, Ringoes	Mrs. Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Henry Winecker, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	Morris L. Wright, Glen Gardner	Mrs. Flora Schemm, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton.
High Bridge Bor.	Henry F. Weigand, High Bridge	Robert H. Philhower, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford.
Kingwood Twp.	Joseph F. Gessner, Stockton	Frank J. Dalrymple, Frenchtown.
Lambertville City ...	Harold M. Dorrell, Lambertville	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Kenneth H. Sentz, Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor.	Frederick Buck, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	John E. Tine, Jr., Flemington.
Readington Twp.	Norman A. Stevens, Whitehouse Station	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Henry H. Barlow, Califon	Joseph C. Farley, Lebanon.
Union Twp.	Chester S. Poniatowski, Pattenburg.....	Robert Gyuro, Pittstown.
West Amwell Twp....	W. Alfred Wooden, Sr., Lambertville ..	Mrs. Mildred E. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond I. Ellis, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton	
	H. Edward Klenk, Trenton	Earl K. Allen, Trenton.
	Frederick G. Kraft, Trenton	
Hamilton Twp.	H. Randolph Brokaw, Trenton	John S. Bernath, Jr., Trenton.
Hightstown Bor.	Mrs. Adelaide H. Mitchell, Hightstown.	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth E. Carver, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Lawrenceville.
Pennington Bor.	Norman P. Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Mrs. Marie B. Coan, Princeton.
Princeton Twp.	Stuart Robson, Princeton	David S. Thompson, Princeton.
Trenton City	Anthony R. Russo, Trenton	Mrs. Emily G. Massara, Trenton.
Washington Twp.	Edward Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Asa Mowrey, Cranbury	
	Richard M. Scott, Cranbury	Mrs. Gertrude H. Danser, Cranbury.
	Robert S. Barlow, Jr., Cranbury	
Dunellen Bor.	Dennis F. Conlon, Dunellen	Mrs. Mary D. Fisher, Dunellen.
East Brunswick Twp.	Robert E. Ebert, East Brunswick	Melvin Worth, East Brunswick.
Edison Twp.	John W. Mooney, Nixon	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzel, Helmetta	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park	
	Harold M. Bruskin, Highland Park	Bernard Hertz, Highland Park.
	Anthony J. Billings, Highland Park	
Jamesburg Bor.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg.
Madison Twp.	George Fiore, Old Bridge	Irving Lederman, Old Bridge.
Metuchen Bor.	Thomas J. Patten, Sec., Metuchen	
	Walter C. Letson, Metuchen	Harold I. Meyers, Metuchen.
	Joseph P. Marra, Metuchen	
Middlesex Bor.	Mrs. Angela Szymanski, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City	Louis Schick, New Brunswick	Elizabeth S. Ewing, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City	Albert J. Cerulo, Perth Amboy	
	John B. Dyke, Perth Amboy	Francis W. Kenny, Perth Amboy.
	James Goumas, Perth Amboy	
Piscataway Twp.	William F. Holdsworth, Piscataway	
	Harold R. Fitzgerald, Piscataway	William Shelley, Piscataway.
	Courtney Powell, Piscataway	
Plainsboro Twp.	J. R. Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Miss Celia J. Wrobel, Sayreville.
South Amboy City	John A. Coan, Sec., South Amboy	
	Joseph Noble, South Amboy	Mrs. Mary Wenzel, South Amboy.
	John J. Sharo, South Amboy	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield	
	Joseph J. Puha, South Plainfield	John A. Bori, South Plainfield.
	Irving Babes, South Plainfield	
South River Bor.	Carl J. Alongi, Jr., South River	Henry O. Schlegel, South River.
Spotswood Bor.	Matthew W. Costello, Spotswood	Mrs. Claire A. Dower, Spotswood.
Woodbridge Twp.	John J. Samons, Port Reading	Harold J. Mullin, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	H. Marie Davison, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	William J. Griffin, Atlantic Highlands	Mrs. Jessamine Barker, Atlantic Highlands.
Avon-by-the-Sea Bor.	Charles Braumhall, Avon	Albert R. Dorn, Avon-by-the-Sea.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	John J. Dougherty, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	Vincent Costigan, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	Benjamin P. Lissner, Jr., Sec., Allenhurst	
	Robert M. Drasin, Deal	
	Julius Vinik, Chm., Deal	John F. P. Kelly, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Eatontown	
	Edward H. Emmons, Eatontown	Mrs. Elsie A. Demarest, Eatontown.
	Theodore McGinness, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Van Derhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond Van Horn, Fair Haven	Melvin Stout, Fair Haven.
Farmingdale Bor.	Harry Hulsart, Farmingdale	Mrs. Marguerite Cusson, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. Van Derveer, Freehold.
Freehold Twp.	Alfred J. Parenteau, Freehold	Robert Ferrell, Freehold.
Highlands Bor.	Albert Emery, Highlands	Herbert Hartsgrove, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Holmdel.
Howell Twp.	Fred R. Wittenberg, Jr., Farmingdale	Mrs. Hedda Barkalow, Farmingdale.
Interlaken Bor.	Hugh S. Grieco, Interlaken	Mrs. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	Mrs. Genevieve Bowden, Keansburg.
Keyport Bor.	Leo Brown, Keyport	Everett S. Poling, Keyport.
Little Silver Bor.	Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village	Leo J. Seidler, Loch Arbour	
	Peter R. Kuehne, Allenhurst	Mrs. Helen Pines, Allenhurst.
Long Branch City	William Stender, Long Branch	Frank J. Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Margaret Weber, Tennent.
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan	J. H. Williams, Manasquan.
	Harvey M. Bush, Manasquan	
	Alfred L. DeBow, Manasquan	
Marlboro Twp.	Roy Walter Johansen, Marlboro	
	George A. Wendel, Marlboro	Mrs. Tillie Hills, Marlboro.
	Joseph La Mura, Jr., Marlboro	
Matawan Bor.	Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John T. Lawley, Middletown	Herbert E. Bradshaw, Middletown.
Millstone Twp.	Edward C. Noller, Cream Ridge	David H. Baird, Cream Ridge.
Monmouth Beach Bor. Roy H. Olsen, Monmouth Beach		Raymond M. Tierney, Monmouth Beach.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City	Harold J. Rowland, Neptune City.
New Shrewsbury Bor.	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst.
Oceanport Bor.	Ernest G. Hoffman, Sec., Oceanport	{ George C. D. Hurley, Jr., Oceanport.
	Miles Abernathy, Oceanport	Robert R. Brady, Hazlet.
Raritan Twp.	Michael R. Brennan, Hazlet	Albert T. MacDonald, Red Bank.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Mrs. Louise Prezant, Roosevelt.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Irene C. Posey, Rumson.
Rumson Bor.	John W. Carton, Jr., Rumson	Mary Larson, Sea Bright.
Sea Bright Bor.	Mrs. Evelyn I. Kurta, Sea Bright	
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt	{ Mrs. Helen B. Brash, Sea Girt.
	Henry J. Kupiec, Sea Girt	
	Rudolph F. Schreitmuller, Sea Girt	
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire M. Haggerty, So. Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Ida E. Beebe, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp.	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	F. Donald Squillante, Sec., West Long Branch	{ Miss Frances L. Townsend, West Long Branch.
	Leo C. Bizzarro, Chm., West Long Branch	
	Richard J. Cavalier, West Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Louis C. Pisacane, Sec., Boonton	{ Robert L. Wahrenbrook, Boonton.
	Arthur J. Higgins, Boonton	
	Walter A. Peterson, Boonton	
Boonton Twp.	Homer L. Stickle, Boonton	Mrs. Mary Rusnack, Boonton.
Butler Bor.	Richard Aeby, Sec., Butler	{ William H. Meier, Butler.
	Floyd V. Decker, Butler	
	William Gormley, Butler	
Chatham Bor.	Kenneth J. Hume, Sec., Chatham	{ John H. Mowen, Chatham.
	William B. Leref, Chatham	
	Robert G. Huntington, Jr., Chatham	
Chatham Twp.	Mrs. Millicent Underwood, Chatham	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert W. Gantert, Denville.
Dover Town	Russell C. Anderson, Dover	Marion Trutt, Dover.
East Hanover Twp.	Arthur W. Caccia, Sec., Hanover	{ Dayton M. Darlington, Hanover.
	Roswell N. Hait, Hanover	
	Gordon W. Gould, Hanover	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	Hugh E. McKenna, Sec., Florham Park Alfred E. Vreeland, Chm., Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Ralph T. Meloro, IV, Sec., Whippany Robert B. Newell, Whippany Andrew Woytas, Whippany	Louis B. Dombroski, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Howard G. Buesing, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon.
Lincoln Park Bor.	Harold C. Krulder, Jr., Sec., Lincoln Park George Luer, Lincoln Park Philip Schneider, Lincoln Park	George E. Newton, Lincoln Park.
Madison Bor.	John E. Meyers, Sec., Madison William I. Bate, Jr., Madison Carl Fruehling, Madison	Mrs. Myra A. Aindow, Madison.
Mendham Bor.	Harold W. Traudt, Mendham	John J. Moeri, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Mrs. Emma Stuchlik, Mine Hill.
Montville Twp.	Ernest Hawksworth, Pine Brook	Marjorie Witty, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabbinett, Morristown Keith M. Quimby, Morristown	Harold E. Saunders, Jr., Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains Charles J. Smith, Morris Plains	Arthur A. Olin, Morris Plains.
Morristown, Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	William R. Mullen, Morristown.
Mountain Lakes Bor.	Mrs. Lyola M. Shafer, Mountain Lakes.	Wm. J. Robinson, Mountain Lakes.
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood William Lawrence Pierre, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake Nelson Walters, Flanders Barney Gorman, Budd Lake	Mrs. Mary A. Hopler, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles Kennedy, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington Lester G. Pyle, Gillette Henry J. Payne, Gillette	Armando Rossi, Millington.
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
Randolph Twp.	Seymour Winer, Sec., Dover Frank Novak, Dover Frank Thorburn, Mt. Freedom	Mrs. Marjorie Polsbroek, Mt. Freedom.
Riverdale Bor.	Frank M. Dalton, Sec., Riverdale John P. Wood, Riverdale Harold Hazekamp, Riverdale	Mrs. Mary E. Harding, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevik, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway.
Roxbury Twp.	Albert Fuge, Sec., Ledgewood James Hodgson, Succasunna Douglas Haugk, Succasunna	Cook Conkling, II, Succasunna.
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Patricia E. Moran, Dover.
Washington Twp.	Robert H. Williams, R. D. Long Valley	Ruth M. McKloskey, R. D. Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Charles A. Williams, Wharton Francis W. Duplissis, Wharton	Mrs. Emily L. Colligan, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor.	Carl G. Bjornberg, Sec., Barnegat Light Carr R. Leonard, Barnegat Light Stephen Dickerson, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head Raymond Van Schoick, Bay Head Robert L. Johnson, Bay Head	Mrs. May Osborn, Bay Head.
Beach Haven Bor.	John B. Moyant, Beach Haven	Mrs. Muriel Tooker, Beach Haven.
Beachwood Bor.	Charles Ascough, Beachwood William R. Davis, Beachwood John R. Rutledge, Beachwood	Mrs. Maude L. Voight, Beachwood.
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville Russell M. Hall, Bayville Arthur Kaschel, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	George H. Goetz, Bricktown	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp.	Kenneth H. Beck, Sec., Toms River Thomas McCandless, Asst. Sec., Toms River Kendall L. Mitchell, Toms River	Carl F. Heagey, Toms River.
Eagleswood Twp.	Milton Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor.	Mrs. Elsie Vosseller, Harvey Cedars	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor.	Conrad Bieger, Island Heights	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Vanhiseville	Philip Ruppel, Jackson.
Lacey Twp.	Hans N. Hendricksen, Sec., Forked River Leroy W. Pierce, Forked River Walter Voll, Forked River	Robert R. Gaff, Sr., Forked River.
Lakehurst Bor.	Dominic A. Volante, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood Harry R. Freese, Lakewood Sol Kramer, Lakewood	Amory J. Parmentier, Lakewood.
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette Donald C. Flammer, Lavallette Robert H. Schlosser, Lavallette	Mrs. Mildred Lamb, Lavallette.
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton Raymond Eick, W. Tuckerton Ralph H. Cummings, Tuckerton	Mrs. Mildred Cummings, Parkertown.
Long Beach Twp.	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach.
Manchester Twp.	Richard R. Herring, Sec., Whiting John Novak, Toms River Edward J. Osterman, Toms River	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor.	August St. John, Sec., Mantoloking James J. Turner, Jr., Mantoloking Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking.
Ocean Twp.	Max W. Ekelmann, Sec., Waretown Orren J. Turner, Sr., Waretown Herbert Fritsche, Waretown	Mrs. Margaret Gale, Waretown.
Ocean Gate Bor.	Carl L. Bach, Ocean Gate	Mrs. Carolyn E. Dunn, Ocean Gate.
Pine Beach Bor.	Robert J. Anderson, Pine Beach	Patrick Vellucci, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor.	James L. Anderson, Sec., Point Pleasant John Scott, Pt. Pleasant Harvey D. Bennette, Point Pleasant	Harry F. Odell, Point Pleasant.
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant Noel A. Wilson, Pt. Pleasant Owen H. Truex, Pt. Pleasant	Mrs. Esther Wincklhofer, Pt. Pleasant.
Seaside Heights Bor.	Leo J. Kiernan, Seaside Heights	August G. Speier, Seaside Heights.
Seaside Park Bor.	Harold G. Gorman, Sec., Seaside Park Mrs. Linda C. Mescoe, Seaside Park Walter Sturko, Seaside Park	Mrs. Florence A. Mitchell, Seaside Pk.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Ship Bottom Bor.	Mrs. Virginia E. May, Sec., Ship Bottom Herbert F. Jewson, Ship Bottom	{ Mrs. Lillian Douglass, Ship Bottom.
S. Toms River Bor.	Frederick A. Ottenbacher, S. Toms River	Mrs. Nana D. Moraitinis, South Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin.....	Mrs. Martha L. Cranmer, Manahawkin.
Surf City Bor.	H. Elvin Smith, Sec., Surf City	{ H. Elvin Smith, Surf City.
	Richard M. Warren, Surf City	
	C. Reed Vennel, Surf City	
Tuckerton Bor.	Douglas O. Downs, Sec., Tuckerton	{ Mrs. Anna Jacobi, Tuckerton.
	C. Ira Mathis, Tuckerton	
	Charles M. Mathis, Tuckerton	
Union Twp.	Charles Cramer, Sec., Barnegat	{ Anderson B. King, Barnegat.
	Orest Caselli, Barnegat	
	Kendall Harris, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingdale Bor. ...	Lawrence W. Bennett, Sec., Bloomingdale	{ Mrs. Josephine Bennett, Bloomingdale.
	Clayton F. Schulster, Bloomingdale	
	Kenneth Mathews, Bloomingdale	
Clifton City	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton.
Haledon Bor.	Robert G. Gillespie, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	Mrs. Margaret G. Poster, Sec., Little Falls	{ Philip E. Stainton, Little Falls.
	Martin Van Ostenbridge, Chm., Little Falls	
	James Morano, Jr., Little Falls	
North Haledon Bor. ...	Cornelius LaFleur, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic.
Paterson City	Edward F. Furrey, Chm., Paterson	{
	Elmo Valle, Paterson	
	Anthony J. Grossi, Paterson	
	Noah Krieger, Paterson	{ Mrs. Ruth O'Byrne, Paterson.
	Arthur L. Guillermain, Paterson	
	George J. Sokalski, Paterson	
Pompton Lakes Bor. ...	Charles H. Taylor, Sec., Pompton Lakes John A. Steinhauser, Pompton Lakes	Willis H. Young, Pompton Lakes.
	Cornelius J. Grennan, Pompton Lakes	
Prospect Park Bor. ...	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Prospect Park.
Ringwood Bor.	Olaf H. Fostvedt, Ringwood	Oliver Conklin, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Joseph Gilabert, Jr., Sec., Midvale	{ Mrs. Margaret Cisco, Wanaque.
	Mrs. Ethel M. Linder, Wanaque	
	Clyde Iler, Haskell	
Wayne Twp.	Edward P. Markowich, Sec., Wayne	{ Vincent Rinaldo, Wayne.
	Thomas Harraka, Wayne	
	Jonathan R. Shepherd, Wayne	
West Milford Twp...	Leslie D. Freeland, Sec., West Milford..	{ Harry H. Michelfelder, West Milford.
	Donald Sly, West Milford	
West Paterson Bor...	Andrew Allu, West Paterson	Charles Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Loren Hitchner, Bridgeton	George D. Loper, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer.....	Earl W. Buzby, Elmer.
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Mannington Twp. ...	Robert J. Buechler, III, Salem	John L. Stewart, Salem.
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown ..	Melvin Sparks, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pennsville Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville.
Pilesgrove Twp.	J. Willard Gardiner, Jr., Woodstown ..	Elmer C. Brown, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem City	Henry N. Nelson, Pres., Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp. ...	R. Earl Smith, Bedminster	John Jestrzemski, Pluckemin.
Bernards Twp.	Harold W. Heimbach, Basking Ridge	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp. ...	Mrs. Ida A. Blaufuss, N. Branch	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ..	Noel A. Haywood, Somerville	William A. Slack, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Shirley Potts, Far Hills.
Franklin Twp.	Fred C. Sander, Middlebush	Louis Tango, Middlebush.
Green Brook Twp. ..	Henry Brain, Green Brook	Walter T. Pritchard, Plainfield.
Hillsborough Twp. ..	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville	Edward J. Marshall, Manville.
	Frank J. Gnatek, Manville	
	Dominic M. Rock, Manville	
Millstone Bor.	Rinaldo A. Iozzi, Piscataway	Mrs. Joanne Thomas, Millstone.
Montgomery Twp. ..	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg.
N. Plainfield Bor. ..	August Church, N. Plainfield	Mrs. Magdalen S. Servis, N. Plainfield.
Peapack-Gladstone Bor.	Paul R. Hess, Peapack	Harold L. Crater, Peapack.
Raritan Bor.	James Del Monte, Raritan	Anthony J. Santora, Raritan.
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	Rudolph C. Stys, South Bound Brook	William E. Hartpence, S. Bound Brook.
Warren Twp.	Erich Lange, Warren	Mrs. Myrtle Conover, Warren.
Watchung Bor.	Ralph Barrett, Watchung	Mrs. Hazel Roberts, Watchung.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John M. Albora, Andover	Mrs. Dorothy B. Puffer, Andover.
Andover Twp.	Raymond J. Conter, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	Thomas Mackerley, R. D. Stanhope.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta.
Franklin Bor.	Albert A. Saleeby, Franklin	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton Daly, Tranquility	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor.	Peter E. Scovern, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	William J. Kenny, Sec., Hopatcong	Mrs. Anne M. Iaroli, Hopatcong.
	Mrs. Virginia B. Gonzalez, Andover	
	Angelo Tenore, Hopatcong	
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	William D. Dickson, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Dana T. Whitman, Jr., Newton	Mrs. Marion R. Walker, Newton.
Ogdensburg Bor.	Victor Szanyi, Ogdensburg	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp.	Elizabeth R. Aber, Layton	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Richard B. Curtis, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Anthony Sena, Sr., Stanhope	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights		
Twp.	Charles Monica, Jr., Berkeley Heights.	Florence Lynch, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph H. Brunnquell, Clark.
Cranford Twp.	John M. Duryee, Cranford	Harold Seymour, Jr., Cranford.
Elizabeth City	John G. Lloyd, Elizabeth	Anthony R. Chiodo, Elizabeth.
Fanwood Bor.	George P. Draper, Fanwood	John II. Campbell, Jr., Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood	William J. Gilbert, Garwood.
	Leonard J. Di Stefano, Garwood	
	I. George Casabona, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Harold Frolich, Sec., Kenilworth	Mrs. Adolph A. Rein, Kenilworth
	John Rowinsky, Kenilworth	
	Max J. Berzin, Kenilworth	
Linden City	John A. Zaleski, Linden	Louis Weitzman, Linden.
	Frank J. Pakulski, Linden	
	John F. Blewett, Linden	
Mountainside Bor. ...	Robert Koser, Sec., Mountainside	Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside	
	Frank Torma, Mountainside	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	Stanwood C. Slack, Sec., New Providence John F. O'Brien, New Providence Alois P. Dill, New Providence	Mrs. Jane Parcells, New Providence.
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	Eugene F. Kenna, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains Lloyd W. Koppe, Scotch Plains Louis R. DeCavalcante, Scotch Plains	Mrs. Patrena Thinnies, Scotch Plains.
Springfield Twp.	J. E. Longfield, Sec., Springfield Francis Keane, Springfield Charles A. Kemlinger, Springfield	Mrs. Marie Smith, Springfield.
Summit City	Michael J. Heaney, Sec., Summit J. Henry Negus, Summit Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
Union Twp.	Charles W. Sommer, Sec., Union Homer F. Dukes, Union Francis A. Kopecky, Union	Howard R. Leary, Union.
Westfield Town	Eugene Hermann, Sec., Westfield James G. Skinner, Westfield Warren L. Gravely, Westfield	Steven W. Bogart, Westfield.
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell Parsons, Belvidere	George P. Green, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp.	Charles D. Apgar, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope.
Independence Twp.	William R. Clancy, Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Clarence Labarre, Blairstown.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford Ray Baldwin, Port Murray George H. Messerly, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Martin Becker, Oxford.
Pahaquarry Twp.	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozi, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttztville	Mrs. Helen Smith, Buttztville.

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property				(f)
				(a)	(b)	(c)	(d)	
					Business Inventories	Farm Machinery and Implements	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)
			Total Taxable Value of Land and Improvements (Col. 1 + 2)					
1 Absecon City	\$2,720,175	\$10,281,900	\$13,010,975	\$70,730	\$234,410	\$247	\$296	\$325,743
2 Atlantic City	43,522,000	115,157,515	158,639,515	2,735,100	9,995,800	251,008	.....	12,730,900
3 Brigantine City	6,182,570	16,777,460	22,960,030	28,395	180,052	2,065	2,760,403	.....
4 Buena Bor.	1,050,600	6,183,450	7,239,500	60,490	156,052	15,650	21,225	250,919
5 Buena Vista Twp.	3,275,250	7,287,275	10,562,525	21,275	364,650	.....	.....	422,700
6 Corbin City	123,450	332,280	505,730	19,785	19,237	.....	1,118	22,140
7 Egg Harbor City	1,196,491	5,394,218	7,150,799	113,934	505,444	.....	.....	610,378
8 Egg Harbor Twp.	3,604,610	11,740,550	15,465,160	119,735	1,296,555	3,825	.....	1,160
9 Estell Manor	984,890	518,893	1,473,785	3,128	57,103	1,770	4,844	1,301,135
10 Folsom Bor.	719,130	1,870,580	2,580,167	27,732	332,327	88	339	60,845
11 Galloway Twp.	4,496,390	12,481,637	16,978,027	211,646	1,135,964	5,330	12,622	1,365,362
12 Hamilton Twp.	8,282,570	15,035,823	23,308,375	162,575	1,923,900	3,025	1,1930	1,451,450
13 Hammonton	7,371,340	19,744,020	27,115,360	415,112	1,547,065	870	29,340	1,992,377
14 Linwood	2,211,641	13,760,730	15,972,371	38,736	171,365	2,001	3,538	215,610
15 Longport	2,376,220	6,399,960	8,776,180	5,512	62,020	.....	.....	67,662
16 Margate	12,053,500	33,681,750	45,715,250	76,400	476,750	1,914	4,738	553,150
17 Millville Twp.	2,765,705	5,016,200	7,811,905	12,337	167,684	.....	.....	186,663
18 Northfield	2,332,500	15,295,350	17,687,850	85,930	470,500	.....	.....	556,450
19 Pleasantville	3,691,862	20,595,565	24,237,427	371,300	1,308,552	.....	.....	1,670,850
20 Port Republic	3,117,500	7,89,550	11,087,050	6,605	69,023	.....	.....	75,121
21 Somers Point	3,718,965	14,300,505	18,019,470	98,300	578,185	.....	.....	676,485
22 Ventnor City	9,011,900	23,816,925	32,828,825	98,020	608,860	2,775	3,590	766,880
23 Weymouth Twp.	506,210	1,194,445	1,790,655	2,130	63,150	.....	.....	71,645
Totals	\$122,764,699	\$358,131,692	\$480,596,391	\$4,767,177	\$21,219,605	\$39,260	\$103,072	\$26,129,114

ABSTRACT OF RATABLES AND EXEMPTIONS IN THE COUNTY OF ATLANTIC, FOR THE YEAR 1967—(Continued)

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Continued)

TAXING DISTRICT	9		10 ^a		11		12—APPORTIONMENT OF TAXES			
			Equalization				Section A—County Taxes (Less Tax Due County on Bank Stock)			
	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(a)	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	(b)	Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 — 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	II—Adjustments Resulting from
1 Absecon City	\$12,326		\$15,181,361		\$28,530,405	\$210,339.72			\$264.90	.....
2 Atlantic City	147,029		160,177,303		331,704,747	2,515,243.43			66,255.09	.....
3 Brigantine City	826		826		48,817,864	48,817,864			438.00	.....
4 Buena Bor.	1,538				7,223,555	14,744,350	111,803.13		72.75	.....
5 Buena Vista Twp.					8,551,601	19,538,361	147,155.07		361.77	.....
6 Corbin City	154				506,483	1,034,507			7.06	.....
7 Egg Harbor City	2,000				8,620,375	15,732,462	119,750.73		202.70	.....
8 Egg Harbor Twp.	33				30,997,858	47,794,186	342,412.69		1,051.84	.....
9 Estell Manor	60				1,452,036	2,992,266	22,693.18		11.13	.....
10 Folsom Bor.	675				2,514,233	5,465,581	41,444.20			
11 Galloway Twp.	39,497				22,403,716	40,796,802	309,277.25		498.39	.....
12 Hamilton Twp.	190				22,565,362	47,235,377	3,58,857.81		1,610.07	.....
13 Hammonton	80,634				29,777,533	58,965,914	447,125.42		1,039.69	.....
14 Lumberton	38				20,048,308	36,236,557	274,773.76		540.92	.....
15 Longport					10,631,405	19,475,147	147,075.71			
16 Mays Landing					48,478,312	94,746,732	718,443.25		242.72	.....
17 Millville Twp.	1,308				9,694,019	17,693,955	13,168.87		88.88	.....
18 Northfield	144				22,971,705	40,516,140	307,224.95		171.25	.....
19 Pleasantville	42,698				22,569,317	48,519,292	308,138.49		677.34	.....
20 Port Republic					1,309,056	2,471,827	18,743.31		1,147.57	.....
21 Somers Point	173				17,851,291	36,547,419	277,130.95		11.52	.....
22 Ventnor City					32,485,488	66,081,193	501,679.00		4,011.96	.....
23 Weymouth Twp.					1,381,690	3,243,930	24,598.46		56.52	.....
Totals	\$329,323				\$521,730,638	\$1,029,085,466	\$7,803,326.40		\$78,352.57	.....

^a Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Net County Taxes Apportioned	Section A—Continued	Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
				I—District School Purposes		II		I		II	
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII]	Add. Deductions Allowed Veterans and Senior Citizens (C.I73, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)	
1 Absecon City	\$216,074.82		\$2,379.98	\$342,512.00	.....	\$15,791.00	\$216,672.28	\$793,460.08	\$45,190.00	\$838,650.08
2 Atlantic City	2,418,943.34		3,285,224.97	3,442,472.50	.....	37,518.50	10,239,768.74	16,011,460.55	226,095.00	16,287,555.55
3 Brigantine City	349,964.49		4,074.85	210,736.44	.....	35,402.25	395,539.59	1,217,303.59	40,400.00	1,287,903.59
4 Buena Bor.	111,730.88		1,229.96	355,094.81	.....	48,310.71	48,310.71	312,007.99	24,240.00	396,247.99
5 Buena Vista Twp.	147,739.30		1,129.88	.....	.....	1,032.41	505,500.40	26,150.00	531,700.40	
6 Corbin City	7,837.39		86.30	27,194.00	.....	.....	56.88	35,174.52	2,830.00	38,004.52
7 Egg Harbor City	119,545.63		1,317.40	200,804.50	\$176,120.66	.....	187,645.51	635,336.10	33,840.00	710,276.10
8 Egg Harbor Twp.	301,310.85		3,983.95	507,557.30	344,388.09	.....	1,217,538.19	48,040.00	1,265,633.19	
9 Estell Manor	22,682.05		249.65	60,077.74	.....	55.40	83,064.84	4,420.00	87,484.84	
10 Folsom Bor.	41,444.29		83,311.00	.....	.....	10,000.00	135,241.23	6,050.00	141,321.23	
11 Galloway Twp.	308,778.86		3,402.40	371,935.50	311,154.13	.....	150,127.50	1,145,878.39	50,870.00	1,196,748.39
12 Hamilton Twp.	357,696.74		3,947.85	478,710.00	342,459.17	.....	182,690.09	1,365,503.85	50,330.00	1,415,833.85
13 Hammonton	446,058.73		4,118.89	1,259,081.77	.....	.....	235,535.48	1,945,442.87	67,900.00	2,013,342.87
14 Linwood	274,232.84		3,022.83	310,118.50	249,077.88	.....	171,491.93	1,045,681.98	42,430.00	1,087,511.98
15 Longport	147,675.71		1,624.60	48,000.00	.....	.....	2-32,375.59	473,075.90	11,640.00	491,151.90
16 Margate	718,200.53		7,903.70	753,042.25	50,091.50	.....	769,846.74	2,312,086.72	67,370.00	2,369,456.72
17 Millville Twp.	134,073.93		1,476.01	153,065.00	150,032.95	.....	47,086.62	482,240.57	27,620.00	513,310.57
18 Northfield	307,053.70		7,737.82	283,463.63	287,404.44	.....	26,774.87	214,637.20	1,163,117.63	62,710.00
19 Pleasantville	367,461.14		4,049.94	761,716.00	.....	28,940.74	1,104,719.88	2,260,587.70	90,860.00	2,357,741.70
20 Port Republic	17,595.74		206.20	41,271.00	.....	2,480.75	2,572.78	64,226.47	5,310.00	69,486.47
21 Somers Point	277,119.93		3,048.76	285,271.25	201,865.73	.....	3,075,849.02	1,079,525.19	49,220.00	1,128,745.19
22 Ventnor City	497,067.04		5,512.48	589,361.13	.....	30,270.00	1,174,086.94	2,296,887.53	72,240.00	2,369,127.59
23 Weymouth Twp.	24,541.94		270.61	6,212.00	.....	17,864.08	106,888.63	6,550.00	113,435.63	
Totals	\$7,724,973.83		\$55,175.00	\$10,898,549.29	\$2,062,533.05	\$270,845.61	\$15,758,259.23	\$36,773,336.01	\$1,002,335.00	\$37,835,671.01	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Col's. a + b + e)
1 Absecon City	\$2,074.03		\$1,305,800	\$69,000.00	\$114,602.00	\$30,500.00	\$214,102.00
2 Atlantic City	36,637.61		3,619,360	400,000.00	476,292.11	880,000.00	5,988,292.11
3 Brigantine City	884.60		1,847,815	125,000.00	119,532.50	60,000.00	504,582.40
4 Buena Bor.	2,377.29		861,650	35,000.00	70,168.00	44,000.00	149,168.00
5 Buena Vista Twp.	594.69		583,175	87,000.00	137,370.00	90,000.00	314,370.00
6 Corlton City				13,000.00	7,910.00	800.00	21,710.00
7 Egg Harbor City	4,354.31		1,164,969	85,000.00	87,552.00	30,000.00	202,552.00
8 Egg Harbor Twp.	3,036.06		564,460	350,000.00	421,053.00	105,000.00	816,553.00
9 Eggell Manor			13,900	42,000.00	39,330.00	11,000.00	92,330.00
10 Folsom Bor.			49,010	15,000.00	38,000.00	14,450.00	67,450.00
11 Gallaway Twp.	1,629.18		1,004,730	150,000.00	196,514.27	75,000.00	421,514.27
12 Hamilton Twp.	1,452.97		4,805,600	200,000.00	310,260.00	100,000.00	610,260.00
13 Hammonton	3,352.58		888,425	350,000.00	500,932.25	110,000.00	660,932.25
14 Lawrence	1,398.84		2,352,257	140,000.00	109,164.00	100,000.00	269,164.00
15 Longport			732,590	37,000.00	46,350.00	15,000.00	98,350.00
16 Marmet	4,684.00		2,988,650	315,000.00	375,329.00	70,000.00	70,329.00
17 Marmeta Twp.			909,850	70,200.00	94,450.00	45,000.00	209,650.00
18 Northfield	1,569.35		1,777,500	100,000.00	156,630.13	20,500.00	277,130.13
19 Pleasantville	2,544.52		2,786,370	215,000.00	305,149.28	165,000.00	655,149.28
20 Port Republic			10,125	14,134,86	22,052.25	5,750.00	42,237.11
21 Somers Point	1,593.31		2,488,120	110,000.00	212,304.00	60,000.00	372,304.00
22 Ventnor City	4,092.50		3,171,825	133,500.00	291,932.00	50,000.00	565,432.00
23 Weymouth Twp.			127,030	7,600.00	33,161.00	10,000.00	50,761.00
Totals	\$71,746.84		\$68,893,226	\$3,063,734.86	\$8,098,089.79	\$2,042,000.00	\$13,203,824.65
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget per \$100 to be apportioned to Col. 11 for apportionment of County Taxes					Adjustments (Net Total 12 A IIb) +		\$78,352.57
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)					Total County Taxes Apportioned (Including Adjustments—Total 12 A I)		\$7,803,326.40
** Bank Stock Tax Due Municipality					** Bank Stock Tax Due Municipality		\$71,746.84
Less: Bank Stock Tax Due County					Less: Bank Stock Tax Due County		\$71,746.87
Net County Taxes Apportioned (12 A III)					Net County Taxes Apportioned (12 A III)		\$7,724,973.83
♦ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.					Total Bank Stock Tax		\$143,493.71

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT				Taxable Value of Tangible Personal Property					
	1		2	3	(a)	(b)	(c)	(d)	(e)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop.	Tangible Personal Prop. Used in Business (Other Than Tangible Personal Property and Personal Effects)	
1 Allendale Bor.	\$10,252,300	\$32,670,550	\$42,922,850	\$107,037	\$342,919	\$141	\$449	\$150,606	.....
2 Alpine Bor.	12,831,450	11,919,800	24,831,250	2,947	113,251	.....	278	116,198	.....
3 Bergenfield Bor.	50,841,300	115,310,100	166,544,400	849,570	2,045,846	1,332	.....	3,360,235	.....
4 Bo-ota Bor.	15,726,200	31,459,700	47,185,900	314,413	1,364,246	310	.....	1,678,618	.....
5 Carlstadt Bor.	23,505,800	56,112,400	79,678,200	2,518,118	5,5,917,715	310	.....	8,141,941	.....
6 Cliffside Park Bor.	23,491,500	65,409,500	88,204,000	320,868	2,538,322	.....	.....	859,701	.....
7 Clifton Bor.	16,420,350	45,082,530	61,503,380	366,912	1,975,398	.....	.....	2,315,842	.....
8 Cresskill Bor.	16,823,600	39,657,100	56,490,700	797,957	1,765,380	.....	.....	1,069,347	.....
9 Demarest Bor.	15,911,400	26,860,800	42,772,200	12,527	213,770	.....	.....	226,297	.....
10 Dumont Bor.	24,739,685	73,579,510	98,579,195	197,137	1,788,875	.....	.....	1,9,86,012	.....
11 East Paterson Bor.	45,723,950	90,431,350	136,155,300	1,324,150	3,634,505	3,000	800	4,991,300	.....
12 East Rutherford Bor.	13,712,100	48,343,300	62,516,400	3,634,505	5,392,707	.....	.....	8,647,212	.....
13 Edgewater Bor.	11,555,920	40,204,132	51,763,052	2,533,883	6,870,633	5	.....	5,533,506	.....
14 Emerson Bor.	17,625,500	36,792,300	54,417,800	117,610	597,801	.....	.....	715,476	.....
15 Englewood City	77,806,450	144,919,450	222,725,900	4,718,845	10,301,817	5	.....	15,020,662	.....
16 Englewood Cliffs Bor.	30,111,000	50,396,900	80,707,900	826,142	2,325,874	.....	.....	3,162,019	.....
17 Englewood Cliffs Bor.	64,360,130	190,425,340	254,385,480	3,416,071	9,925,342	.....	.....	13,341,413	.....
18 Fairview Bor.	12,846,850	41,416,750	54,263,600	4,270,376	1,302,021	.....	.....	2,078,043	.....
19 Fort Lee Bor.	66,010,630	160,439,852	226,539,432	347,313	3,023,021	.....	.....	3,370,334	.....
20 Franklin Lakes Bor.	22,933,200	47,718,600	70,701,800	139,414	862,138	628	517	1,002,697	.....
21 Garfield City	26,031,925	107,614,900	135,600,825	2,120,854	6,278,335	957,819	.....	8,519,889	.....
22 Glen Rock Bor.	22,662,700	66,772,800	89,135,500	443,668	15,279,634	.....	.....	20,462,605	.....
23 Hackensack City	70,838,500	168,297,050	239,156,100	5,182,971	15,279,634	.....	.....	37,900	.....
24 Harrington Park Bor.	9,970,000	22,257,075	32,227,075	10,055	16,421	.....	.....	17,429,000	.....
25 Hawthorne Heights Bor.	27,333,120	53,225,020	85,608,140	450,157	983,529	.....	.....	1,433,686	.....
26 Haworth Bor.	5,653,300	18,117,350	23,770,650	11,518	77,396	272	124	88,510	.....
27 Hillside Bor.	19,583,685	48,797,306	68,330,991	141,594	1,463,077	.....	.....	1,604,671	.....
28 Ho-Ho-Kus Bor.	14,320,960	32,194,633	47,235,633	117,430	502,28	.....	.....	619,718	.....
29 Lonaconing Bor.	27,233,900	39,388,700	66,622,600	132,405	540,39	.....	.....	672,794	.....
30 Little Ferry Bor.	11,751,620	35,116,200	46,897,820	419,160	1,230,369	.....	.....	1,650,120	.....
31 Locust Bor.	34,247,800	84,334,750	118,622,530	2,018,263	5,099,581	.....	.....	7,328,844	121,600
32 Lyndhurst Twp.	28,102,500	86,525,500	114,923,800	1,989,587	3,9,5,670	.....	.....	5,9,85,257	.....
33 Mahwah Twp.	22,813,395	71,569,179	83,901,577	633,901	4,768,996	2,009	3,493	4,558,339	323,900
34 Maywood Bor.	17,727,240	53,164,684	71,161,921	495,487	1,160,181	.....	.....	1,655,968	.....
35 Midland Park Bor.	11,465,250	31,374,138	48,839,388	670,682	1,336,103	.....	.....	2,006,785	.....
N=Northern Valley Regional High School District—	.....	.....	.....	.....	.....	.....	.....	.....	.....
P=Pascack Valley Regional High School District—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amount to be Apportioned	\$2,656,700.50	.....	.....	.....	.....	.....	.....	.....	.....
O=Oradell-River Edge Regional High School District—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amount to be Apportioned	\$2,532,081.75	.....	.....	.....	.....	.....	.....	.....	.....

R=Ramapo Regional High School District—

Amount to be Apportioned

O=Oradell-River Edge Regional High School District—

Amount to be Apportioned

BERGEN COUNTY

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property			
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock (cols. a + b + c + d)
36 Montvale Bor.	\$19,351,700	\$37,881,672	\$121,532	\$29,700	2,815,873	.....	\$1,868
37 Monmouth Bor.	12,013,200	21,075,400	93,121,600	9,55,744	128,872	289	1,098
38 New Milford Bor.	31,055,430	70,103,380	101,478,810	12,81,928	1,821,742	.....	2,252,035
39 North Arlington Bor.	22,215,700	68,801,575	90,810,275	401,635	901,161	.....	1,368,759
40 Northway Bor.	7,941,300	25,232,600	33,113,900	.....	.....	.....	.....
41 Novwood Bor.	7,072,560	20,588,497	27,661,057	125,647	643,889	114	98
42 Oakland Bor.	18,622,300	61,391,500	80,018,800	25,358	209,821	.....	1,421,131
43 Old Tappan Bor.	5,578,800	17,707,050	26,285,850	10,416	104,841	684	827,809
44 Oradell Bor.	29,048,310	51,363,900	80,416,210	746,335	1,792,113	1,087	435
45 Palisades Park Bor.	15,744,326	56,067,730	71,822,036	10,467	104,741	.....	2,638,418
46 Paramus Bor.	98,552,550	196,306,450	205,059,030	5,667,014	10,141,563	246	1,443
47 Park Ridge Bor.	11,519,300	47,151,130	47,225,430	35,737	92,076	176	15,810,296
48 Ramsey Bor.	26,597,500	65,122,100	91,719,600	4,822,288	2,189,150	916	1,288,090
49 Whitefield Bor.	29,571,400	95,914,000	95,475,400	1,996,703	4,643,881	.....	2,675,390
50 Whitefield Park Twp.	18,936,700	48,962,900	67,895,700	406,864	2,120,105	.....	6,610,584
51 Allendale Twp.	61,607,700	168,693,500	228,301,200	925,006	4,332,886	.....	2,226,939
52 River Edge Bor.	21,891,550	58,505,030	80,400,380	314,782	2,062,820	.....	5,258,492
53 Riverdale Twp.	22,012,575	38,679,120	60,691,700	61,050	409,544	.....	2,377,602
54 Rockville Park Twp.	32,395,300	44,225,200	52,765,200	116,763	1,189,615	.....	4,477,524
55 Rockwood Bor.	1,812,300	55,595,300	7,407,000	299,163	577,140	.....	1,336,378
56 Rumkerford Twp.	30,2,3,500	84,768,400	115,041,900	763,154	2,808,363	.....	876,301
57 Saddle Brook Twp.	46,842,500	71,748,000	118,590,500	631,432	2,674,477	.....	3,555,909
58 Saddle River Bor.	18,093,160	22,457,000	40,532,600	42,887	312,150	.....	355,037
59 South Hackensack Twp.	11,993,500	25,926,100	37,889,000	2,526,782	4,044,326	.....	6,571,118
60 Teaneck Twp.	67,355,800	213,850,520	281,206,320	1,064,729	4,338,133	.....	5,502,862
61 Tenafly Bor.	58,811,430	98,668,000	157,479,450	427,346	1,721,318	.....	2,148,694
62 Teaneck Twp.	14,155,215	27,791,717	41,916,332	8,302,845	9,511,147	.....	45,550
63 Upper Saddle River Bor.	20,316,700	45,188,000	56,034,700	52,197	703,324	2,553	12,355
64 Walwick Bor.	12,501,300	43,533,000	56,034,700	189,033	761,908	.....	770,439
65 Wallington Bor.	12,472,525	37,093,010	49,475,565	406,900	1,617,918	.....	1,024,908
66 Washington Twp.	23,120,500	45,991,700	69,112,500	40,391	391,333	.....	431,764
67 Westwood Bor.	25,207,625	48,625,150	73,830,100	730,525	1,808,471	.....	2,538,996
68 Woodcliff Lake Bor.	18,283,580	27,574,200	46,267,750	325,788	1,499	2,559	335,721
69 Woodridge Bor.	17,461,525	60,893,000	77,551,125	1,088,933	5,613,215	1,499	2,876
70 Wyckoff Twp.	29,322,200	92,903,150	122,225,350	254,237	1,321,256	7,009	6,330
Totals	\$1,811,749,134	\$4,372,677,575	\$6,184,418,009	\$67,530,934	\$185,015,216	\$24,673	\$1,250,682

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

BERGEN COUNTY

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption of Residence of District Superintendent of Religious Associations (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + Col. b)	NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Rate (Applicable to Tangible Personal Prop- erty Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop- erty Personal Prop- erty Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business	(b) Personal Property Common Level Applicable to Personal Property Used in Business		
					\$3,373,456	\$7,10	\$3,63	87.86	83.00			
1 Allendale Bor.	\$24,947,448	*2,03	15.05	1.97	102.54	100.00			
2 Alpine Bor.	169,624,635	*3.45	4.49	3.43	88.32	89.00			
3 Bergenfield Bor.	48,864,518	*3.47	14.95	3.07	86.30	82.00			
4 Bogota Bor.	87,820,141	*1.65	2.20	1.59	90.32	93.00			
5 Cliffside Park Bor.	91,763,701	*3.02	7.05	2.89	86.56	83.00			
6 Cliffside Park Bor.	63,849,222	*3.45	3.74	3.44	85.48	82.00			
7 Closter Bor.	57,560,047	*3.11	3.39	3.10	89.29	88.00			
8 Cresskill Bor.	42,998,497	*2.86	6.14	2.85	93.36	95.00			
9 Hananest Bor.	100,565,207	*3.72	5.88	3.67	81.80	81.00			
10 Hillcrest Bor.	141,146,600	*2.41	6.42	2.26	94.68	94.00			
11 East Paterson Bor.	71,193,612	*2.52	4.13	2.30	93.79	80.00			
12 East Rutherford Bor.	61,197,618	*2.69	4.55	*2.76	90.45	82.00			
13 Englewood Bor.	55,133,276	*3.51	5.49	*3.52	94.78	94.00			
14 Englewood Clif.	237,746,502	*3.20	7.39	*3.22	94.73	93.00			
15 Englewood Clif.	83,869,919	*3.16	5.53	2.26	80.36	77.00			
16 Englewood Cliffs Bor.	207,834,993	*2.39	5.43	3.04	92.45	86.00			
17 Fair Lawn Bor.	35,936,643	*2.51	4.45	2.41	75.76	73.00			
18 Fairview Bor.	230,328,101	*2.17	2.18	2.17	80.85	75.00			
19 Fort Lee Bor.	71,704,497	*2.40	4.15	2.37	98.82	93.00			
20 Franklin Lakes Bor.	112,186,714	*2.68	3.53	2.62	85.81	83.00			
21 Garfield City	90,583,202	*4.13	4.82	4.12	86.38	86.00			
22 Glen Rock Bor.	259,656,605	*3.13	7.46	2.76	90.23	85.00			
23 Hackensack City	32,701,371	*3.26	3.94	3.26	87.03	82.00			
24 Harrington Park Bor.	87,046,821	*2.84	5.13	2.81	85.70	87.00			
25 Hillsborough Heights Bor.	23,860,160	*4.31	6.51	4.30	68.62	63.00			
26 Haworth Bor.	69,995,632	*3.74	9.33	3.61	86.23	83.00			
27 Illestate Bor.	47,855,372	*2.48	6.91	2.42	95.26	95.00			
28 Illo-Kus Bor.	67,295,394	*2.85	8.00	2.80	99.16	100.00			
29 Leonia Bor.	48,547,940	*2.57	3.88	2.52	80.14	73.00			
30 Little Ferry Bor.	126,2,991	*2.97	3.00	2.96	87.76	86.00			
31 Lodi Bor.	120,913,257	*2.77	3.81	2.71	74.28	75.00			
32 Mahwah Twp.	100,194,876	*3.01	4.97	2.90	78.37	85.00			
33 Maywood Bor.	73,347,892	*3.19	3.92	3.17	87.01	85.00			
34 Maywood Park Bor.	50,846,173	*3.35	5.54	3.26	89.14	90.00			

* Not to be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 51:4-3,35)	(b) Exemption of Faillout Shelters (N. J. S. A. 51:4-3,48)	(c) Total Deductions (Col. a + Col. b)	NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (b))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to Personal Property Used in Business (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level. Applicable to Personal Property Used in Business (R. S. 54:4-11)	(a) County Equal. Table—Aver. Ratio of Assessed to Real Property Value (R. S. 54:3-17 to R. S. 54:4-11)	(b) Personal Property Common Level. Applicable to Personal Property Used in Business (R. S. 54:4-11)	
				\$5,188,377	*\$3.25	\$7.63	\$3.18	98.48	100.00			
36 Montvale Bor.	37,179,117	*1.66	*1.76	88.31	93.00				
37 Moonachie Bor.	\$1,000	.....	102,257,057	*3.45	7.61	3.42	90.95	89.00			
38 New Milford Bor.	93,033,310	*2.73	5.64	2.66	75.53	75.00			
39 North Arlington Twp.	34,512,659	*3.08	8.87	2.85	88.40	84.00			
40 Northvale Bor.	28,450,805	*3.03	3.53	3.01	77.79	77.00			
41 Novwood Bor.	81,439,931	*3.88	5.32	3.85	88.44	84.00			
42 Oakland Bor.	26,523,659	*2.88	9.90	2.82	90.45	94.00			
43 Old Tappan Bor.	81,233,959	*2.66	4.73	2.64	87.97	87.00			
44 Oradell Bor.	74,360,501	*1.88	22.06	*3.22	78.82	75.00			
45 Palisades Park Bor.	310,869,326	*2.67	4.88	2.55	91.02	87.00			
46 Paramus Bor.	48,511,520	*3.76	4.24	3.75	85.41	83.00			
47 Park Ridge Bor.	94,384,990	*3.68	8.55	3.54	91.40	88.00			
48 Ramsey Bor.	102,115,984	*1.03	2.62	.92	80.68	74.00			
49 Ridgewood Bor.	70,425,669	*3.60	5.87	3.52	87.02	86.00			
50 Ridgefield Park Twp.	2,000	2,000	233,557,692	*3.83	5.59	91.70	89.00		
51 Ridgewood Twp.	82,757,529	*3.38	5.21	3.32	82.93	85.00			
52 River Edge Bor.	61,169,224	*3.36	6.74	3.33	91.31	100.00			
53 River Vale Twp.	45,612,578	*2.70	5.66	2.61	82.76	81.00			
54 Rockelle Park Twp.	8,293,501	*.81	*.71	*.82	96.63	100.00			
55 Rockleigh Bor.	118,613,417	*3.17	4.95	3.12	80.49	82.00			
56 Rutherford Bor.	121,946,409	*2.78	6.44	2.67	96.23	100.00			
57 Saddle Brook Twp.	40,907,637	*1.94	2.38	1.94	95.52	89.00			
58 Saddle River Bor.	44,460,718	*1.99	3.28	1.77	96.18	85.00			
59 South Hackensack Twp.	286,709,182	*3.53	5.80	3.49	86.29	84.00			
60 Teaneck Twp.	2,000	2,000	*2.85	4.45	2.82	94.10	91.00			
61 Tenafly Bor.	159,671,694	*.60	*.30	*.72	100.00	100.00			
62 Totowa Bor.	59,760,924	5.66	5.49	2.63	106.71	100.00			
63 Upper Saddle River Bor.	72,239,139	*4.23	5.94	4.20	80.34	89.00			
64 Warwick Bor.	56,935,701	*2.42	3.95	2.36	84.27	84.00			
65 Wallington Twp.	51,103,473	.....	.....	.....		
66 Westwood Bor.	69,514,264	*2.79	5.37	2.78	99.35	98.00			
67 Westwood Lakes Bor.	76,389,771	*3.31	4.67	3.32	88.53	89.00			
68 Wood-Ridge Bor.	46,623,501	*3.33	5.07	2.56	104.53	100.00			
69 Wyckoff Twp.	84,237,978	*2.48	5.07	2.28	82.06	79.00			
70 Wyckoff Twp.	123,814,282	*3.24	6.28	3.21	88.07	87.00			
				\$5,000	\$5,000	\$6,438,334,014						

* Not to be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

BERGEN COUNTY

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TAXING DISTRICT	9		10 ⁸		11		12—APPORTIONMENT OF TAXES	
	Equalization		(a)		(b)		Section A—County Taxes (Less Tax Due County on Bank Stock)	
	True Value of Class 11 Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Total County Taxes Appportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	II—Adjustments Resulting from
36 Montvale Bor.	\$394	.....	.....	\$883,375	\$59,072,146	\$199,383,13	\$17,72	\$612,34
37 Monmouth Bor.	12,093	.....	.....	4,688,343	41,829,553	141,286,33	10,27	180,94
38 New Milford Bor.	1,071	.....	.....	10,191,511	112,428,568	379,474,23	37,83	2,582,81
39 North Arlington Bor.	2,375	.....	.....	30,168,223	123,223,004	415,908,85	42,13	3,359,98
40 Northvale Bor.	1,469	.....	.....	4,613,852	13,170,94	121,214	9,75	937,75
41 Norwood Bor.	.....	.....	.....	8,127,493	36,158,707	123,398,28	11,88	43,32
42 Oakland Bor.	.....	.....	.....	10,729,055	92,169,866	311,093,20	29,98	40,54
43 Old Tappan Bor.	2,790,523	.....	.....	23,134,182	98,942,63	9,61	10,84	596,82
44 Orafield Bor.	1,943	.....	.....	11,123,265	92,412,97	310,08	30,08	1,494,10
45 Palisades Park Bor.	1,087	.....	.....	20,145,707	94,507,298	318,938,35	31,63	1,491,30
46 Parmaus Bor.	.....	.....	.....	31,474,874	342,312,200	1,155,489,75	108,91	533,13
47 Park Ridge Bor.	540	.....	.....	8,330,678	56,812,738	191,855,33	18,96	21,34
48 Ramsey Bor.	7,465	.....	.....	4,991,899	103,376,577	318,993,05	33,94	340,93
49 Rockfield Bor.	1,493,239	.....	.....	25,196,152	128,810,375	43,476,93	39,63	41,59
50 Rockfield Park Twp.	20,968	.....	.....	10,539,213	80,9,5,850	273,347,31	27,10	241,54
51 Ridgewood Twp.	33,576	.....	.....	21,314,018	254,905,616	860,369,62	86,31	\$89,94
52 River Edge Twp.	3,692	.....	.....	16,968,910	99,760,131	336,715,16	32,15	509,63
53 River Vale Twp.	520	.....	.....	5,767,017	66,915,96	225,956,88	21,89	3,716,37
54 Rockville Park Twp.	2,450	.....	.....	9,536,789	55,151,817	186,151,05	17,93	189,15
55 Rockville Park Bor.	.....	.....	.....	25,512,342	8,512,246	28,832,20	2,75	.....
56 Ridderfield Bor.	14,241	.....	.....	28,669,039	147,296,697	497,162,85	47,48	51
57 Ridville Brook Twp.	51,206	.....	.....	4,646,017	126,643,632	427,453,34	36,64	10,829,51
58 Saddle River Bor.	.....	.....	.....	1,949,845	42,53,482	144,641,12	13,59	392,96
59 South Hackensack Twp.	1,990	.....	.....	2,664,478	47,127,186	159,065,93	17,78	110,37
60 Tenafly Twp.	14,589	.....	.....	45,727,023	332,452,094	1,122,10,20	111,5	1,133,57
61 Tenafly Bor.	.....	.....	.....	10,086,352	169,758,046	57,9,5,47	56,11	730,48
62 Teaneck Bor.	53,746	.....	.....	59,814,670	291,889,33	18,07	.....	.....
63 Teaneck Saddle River Twp.	.....	.....	.....	67,715,131	228,656,62	21,46	.....	99,21
64 Wallwick Bor.	40,424	\$4,194,002	.....	13,965,017	70,391,172	239,612,80	24,83	360,65
65 Wallington Bor.	566	.....	.....	9,602,413	61,006,452	205,911,80	19,87	4,274,05
66 Westwood Twp.	11,514	.....	.....	460,081	70,005,245	23,5,285,05	23,09	213,95
67 Westwood Bor.	5,800	2,005,039	.....	9,875,369	86,260,684	150,151,18	12,77	65,03
68 Woodcliff Lake Bor.	11,084	.....	.....	18,737,058	44,621,202	37,671,28	33,85	18,731,32
69 Wyckoff Twp.	.....	.....	.....	16,794,171	103,006,150	41,91	47,45,8,22	318,24
Totals	\$3,183,322	\$7,114,191	.....	\$888,768,387	\$1,323,171,739	\$24,717,519,24	\$2,357,45	\$24,594,18

† Division of Tax Appeal Judgment—1966 Equalization Table.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

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12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—Continued		Section B		Section C—Local Taxes to Be Raised for		Section D—Tax Levy			
					I—District School Purposes		II		III	
	III Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due on Bank Stock Tax)	Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]	Total Tax Levy [Cols. A III + B + C II]	Add: Deductions Allowed Veterans and Senior Citizens (C.I.13, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Allendale Bor.	\$166,469.85	.....	\$612,915.96	N\$1,571,729.45	.....	\$202,777.77	\$1,553,593.03	\$32,300.00	\$1,586,733.03
2 Alpine Bor.	\$2,120.46	.....	301,932.50	.....	.....	1,153,399.17	5,001,032.22	5,452.22	5,452.22
3 Bergenfield Bor.	647,719.31	.....	3,607,628.85	.....	.....	1,405,978.43	5,061,226.59	5,810,226.59	5,810,226.59
4 Bogota Bor.	191,207.54	.....	1,052,260.76	.....	.....	396,130.33	1,639,828.63	55,610.00	1,685,458.63
5 Carlstadt Bor.	327,319.76	.....	652,28.18	.....	.....	396,636.07	1,406,254.63	38,760.00	1,445,014.63
6 Cliffside Park Bor.	355,055.64	.....	1,324,468.00	.....	.....	997,560.07	2,680,083.71	86,100.00	2,766,183.71
7 Closter Bor.	252,149.34	.....	772,161.86	.....	.....	441,070.39	2,137,288.73	60,630.00	2,197,973.73
8 Cresskill Bor.	217,503.75	.....	1,213,740.50	.....	.....	297,296.75	1,728,510.79	58,500.00	1,787,040.79
9 Demarest Bor.	147,915.09	.....	461,117.68	.....	.....	196,779.45	1,196,250.30	32,640.00	1,229,390.30
10 Dumont Bor.	414,368.01	.....	2,368,659.73	.....	.....	817,419.24	3,600,06.98	132,970.00	3,733,676.98
11 East Paterson Bor.	507,336.87	.....	1,954,824.50	.....	.....	821,420.28	3,232,51.65	101,740.00	3,391,321.65
12 East Rutherford Bor.	252,185.47	.....	824,631.34	.....	.....	675,171.58	1,751,878.39	38,830.00	1,790,818.39
13 Edgewater Bor.	210,673.69	.....	511,875.00	.....	.....	904,723.00	1,627,271.72	17,050.00	1,644,321.72
14 Emerson Bor.	196,254.02	.....	1,324,486.43	.....	.....	374,717.89	1,895,457.91	55,890.00	1,931,147.91
15 Englewood City	843,179.66	.....	3,161,990.50	.....	.....	2,919,262.89	7,487,454.30	100,960.00	7,588,414.30
16 Englewood Cliffs Bor.	350,536.90	.....	1,260,198.00	.....	.....	359,581.24	1,970,56.14	26,990.00	1,997,576.14
17 Fair Lawn Bor.	981,513.14	.....	5,337,529.00	.....	.....	1,078,814.31	8,197,616.45	244,880.00	8,442,496.45
18 Fairview Bor.	255,893.43	.....	684,740.00	.....	.....	431,323.15	1,371,962.58	55,940.00	1,427,902.58
19 Fort Lee Bor.	954,910.81	.....	2,180,166.00	.....	.....	1,760,470.65	4,895,517.46	87,380.00	4,932,927.46
20 Franklin Lakes Bor.	244,893.55	.....	766,230.50	R476,310.76	.....	193,722.21	1,681,183.02	34,020.00	1,715,203.02
21 Garfield City	555,990.22	.....	1,863,727.50	.....	.....	1,013,378.14	3,625,743.86	171,050.00	3,795,793.86
22 Glen Rock Bor.	354,179.44	.....	2,676,626.00	.....	.....	630,726.42	3,662,146.86	86,570.00	3,748,716.86
23 Hackensack City	974,324.14	.....	3,389,228.00	.....	.....	3,234,760.23	7,981,369.37	126,400.00	8,108,693.37
24 Harrington Park Bor.	126,556.60	.....	1,222,290.35	.....	.....	148,874.84	1,036,057.92	28,160.00	1,064,217.92
25 Hawthorne Heights Bor.	331,353.91	.....	1,312,659.56	.....	.....	741,120.60	2,388,020.69	82,330.00	2,470,750.69
26 Haworth Bor.	117,398.07	.....	346,233.50	N312,831.35	.....	229,551.11	1,006,064.23	20,720.00	1,026,784.23
27 Hillside Bor.	274,110.91	.....	991,720.10	.....	.....	2,615,331.98	5,150,102.19	75,370.00	5,216,472.19
28 Ho-Ho-Kus Bor.	169,420.91	.....	5,708,032.00	.....	.....	207,805.74	1,157,258.61	26,820.00	1,184,078.61
29 Leonia Bor.	225,618.31	.....	1,019,839.10	.....	.....	567,264.18	1,875,21.59	38,360.00	1,913,981.59
30 Little Ferry Bor.	205,120.46	.....	602,022.00	.....	.....	1,193,230.00	1,193,230.00	1,670,00	1,700,00
31 Lodi Bor.	485,915.90	.....	1,904,535.00	.....	.....	1,229,031.72	3,619,575.62	118,980.00	3,788,555.62
32 Lyndhurst Twp.	547,144.37	.....	1,680,491.00	.....	.....	622,301.70	3,203,898.07	134,120.00	3,335,418.07
33 Mahwah Twp.	432,441.13	.....	1,937,684.43	.....	.....	622,301.70	2,962,926.93	49,270.00	3,011,696.93
34 Marwood Bor.	284,655.63	.....	1,323,827.85	.....	.....	637,339.69	2,265,833.17	2,336,123.17	2,336,123.17
35 Millwood Park Bor.	192,474.90	.....	1,214,313.25	.....	.....	240,911.25	1,647,479.40	52,960.00	1,700,703.40
									Total County Taxes Appropriated	
									Less: Bank Stock Taxes Due County	
									\$25,000,857.98	
									..... 355,835.95
									Net County Taxes Apportioned (12 A III)	
									\$24,644,923.98	
									Adjustments (Net Total 12 A IIb) +	
									\$24,717,519.24	
									Total County Taxes Apportioned	

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

BERGEN COUNTY

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12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A— Continued	Section B	Section C—Local Taxes to Be Raised for			Total Tax [Col. AII + B + Col. C + Col. D]	Addi- tional Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)
			I—District School Purposes		(c) As Required by Local Municipal Budget			
			(a) County Library Taxes	(b) Regional Consolidated and Joint School Budgets				
Net County Taxes Apportioned	\$198,753.07		\$877,661.00	\$835,293.00		\$180,322.59	\$1,851,979.66	\$35,780.00
36 Montvale Bor.	141,095.15		2,192,55.13	.....	.....	52,301.79	59,147.07	18,730.00
37 McNabie Bor.	376,535.00		2,192,94.00	.....	.....	841,441.26	3,410,84.90	3,519,760.90
38 New Milford Bor.	411,908.14		1,262,910.75	.....	.....	766,631.69	2,440,578.58	2,531,678.58
39 North Arlington Bor.	131,220.92		389,76.73	.....	.....	164,315.95	1,033,51.50	28,450.00
40 Northvale Bor.								
41 Norwood Bor.	123,313.08		310,857.00	N328,679.51		69,290.33	832,169.92	\$88,689.92
42 Oakland Bor.	310,625.08		1,397,969.00	R326,213.76		545,585.57	3,080,367.01	3,151,377.01
43 Old Tappan Bor.	98,922.18		379,723.00	N263,000.19		742,25.37	20,390.00	613,702.07
44 Oradell Bor.	311,287.76		570,502.54	O887,633.08		2,101,222.32	56,250.00	2,160,452.32
45 Palisades Park Bor.	317,459.52		1,294,457.00	.....	.....	689,022.07	5,300,388.89	5,838.00
46 Paramus Bor.	1,154,847.71		5,490,035.00	.....	.....	1,485,673.10	8,103,881.81	8,283,701.81
47 Park Ridge Bor.	191,817.53		1,250,119.04	.....	.....	328,006.46	1,770,843.33	1,821,313.33
48 Ramsey Bor.	318,619.18		2,357,811.50	.....	.....	696,370.37	3,403,030.05	3,469,180.05
49 Ridgewood Park Twp.	434,619.71		547,144.82	.....	.....	5,360.57	987,191.10	60,150.00
50 Ridgewood Park Twp.	273,078.67		1,417,853.92	.....	.....	771,263.93	2,462,336.52	2,532,856.52
51 Ridgewood Twp.	800,373.25		5,851,358.00	.....	.....	2,068,132.00	8,780,132.34	8,912,312.34
52 River Edge Bor.	336,173.38		718,144.48	O1,101,502.92		550,872.63	2,708,993.41	8,650.00
53 River Vale Twp.	222,218.62		928,809.14	P906,064.16		183,965.95	1,182,538.87	52,250.00
54 Rockville Park Twp.	185,943.97		668,160.00	.....	.....	329,636.33	1,182,530.30	44,220.00
55 Rockleigh Bor.	284,820.45		12,000.00	.....	.....	24,805.00	65,724.45	66,514.45
56 Rutherford Bor.	479,115.88		1,915,216.00	.....	.....	1,232,901.11	3,645,262.99	3,751,474.99
57 Saddle Brook Twp.	416,587.49		1,765,119.17	.....	.....	1,092,516.34	3,274,253.00	3,378,733.00
58 Saddle River Bor.	144,231.57		447,203.38	.....	.....	191,075.57	782,513.52	703,073.52
59 South Hackensack Twp.	158,331.78		351,237.50	.....	.....	336,686.52	866,882.10	863,062.10
60 Teaneck Twp.	1,120,860.78		5,739,815.83	.....	.....	2,981,003.75	9,861,636.36	10,111,440.36
61 Tenafly Bor.	572,188.88		2,706,926.00	.....	.....	1,169,063.29	4,448,108.17	4,537,648.17
62 Teeterboro Bor.	261,871.56		1,250.00	.....	.....	150,137.56	3,353,258.82	332,358.82
63 Upper Saddle River Bor.	228,535.96		807,882.94	N1626,046.05		224,669.92	1,887,134.86	1,917,074.86
64 Warwick Bor.	239,297.32		1,614,133.73	.....	.....	470,953.22	3,231,466.37	3,240,242.37
65 Wallington Twp.	201,617.97		629,439.00	.....	.....	345,245.77	1,176,322.74	1,210,242.74
66 Westwood Bor.	236,018.01		.....	W1,217,066.63		397,369.28	1,850,123.92	1,939,873.92
67 Westwood Lake Bor.	293,443.00		.....	P449,855.39		616,080.03	2,455,845.00	2,521,444.00
68 Woodlawn Lake Bor.	150,191.75		721,155.00	.....	.....	1,122,112.57	1,523,204.71	1,550,444.00
69 Wood-Ridge Bor.	306,371.75		877,459.00	.....	.....	785,522.21	2,029,382.96	2,039,242.96
70 Wyckoff Twp.	474,225.00		1,726,155.00	R1,104,040.48		600,910.33	3,905,861.38	4,006,361.38
Totals	\$21,614,923.98		\$89,963,329.72	\$13,559,646.75	\$1,011,026.25	\$17,539,671.19	\$186,717,997.89	\$191,652,867.89

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	13		14		15		16			
	Bank Stock *** Tax Due Municipality	Number of Polis Assessed	Total Amount of Exempt Property		Surplus Revenue Appropriated		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
			(a)	(b)	Miscellaneous Revenues Anticipated	(c)	Receipts from Delinquent Taxes and Liens	(d)	Total of Miscellaneous Revenues (Cols. a + b + c)	
1 Allendale Bor.	\$1,832.27	.....	\$3,293.100	\$61,000.00	\$103,592.00		\$35,000.00			\$199,592.00
2 Alpine Bor.	9,688.04	40,000.00	68,326.050	40,000.00	60,048.00		9,000.00			109,048.00
3 Bergenfield Bor.	5,577.52	18,976.400	250,000.00	250,000.00	392,689.00		60,000.00			702,689.00
4 Bogota Bor.	2,564.74	23,472.800	124,342.00	235,000.00	124,342.00		35,000.00			374,912.00
5 Carlstadt Bor.	3,333.400	3,333.400	105,000.00	105,000.00	223,903.05		35,000.00			363,903.05
6 Cliffside Park Bor.	4,725.69	8,039.200	200,000.00	250,658.40	200,000.00		70,000.00			520,658.40
7 Closter Bor.	3,877.80	4,515.148	125,000.00	204,255.00	125,000.00		30,000.00			359,255.00
8 Cresskill Bor.	1,947.47	5,586.800	45,000.00	212,120.00	45,000.00		28,000.00			345,120.00
9 Demarest Bor.	5,071.03	8,533.55	45,000.00	112,083.00	45,000.00		40,000.00			171,083.00
10 Dumont Bor.	5,979.00	12,971.75	175,000.00	303,570.56	175,000.00		40,000.00			518,570.56
11 East Paterson Bor.	3,499.36	7,610.200	213,000.00	263,588.00	213,000.00		121,000.00			597,588.00
12 East Rutherford Bor.	2,492.29	4,847.700	150,000.00	97,252.00	150,000.00		97,000.00			353,252.00
13 Edgewater Bor.	4,436.83	4,115.350	127,000.00	161,062.46	127,000.00		38,000.00			326,062.46
14 Emerson Bor.	813.61	7,900.700	100,000.00	144,733.00	100,000.00		45,000.00			289,733.00
15 Englewood City	26,914.500	36,914.500	500,000.00	731,430.96	500,000.00		175,000.00			1,406,430.96
16 Englewood Cliffs Bor.	1,803.86	7,491.36	250,000.00	208,881.26	250,000.00		65,000.00			523,881.26
17 Fair Lawn Bor.	1,246.37	4,306.895	120,000.00	771,774.21	120,000.00		75,000.00			1,649,774.21
18 Fairview Bor.	14,129.35	54,039.062	120,000.00	155,337.00	120,000.00		34,000.00			309,337.00
19 Fort Lee Bor.	1,657.24	7,970.700	215,000.00	530,300.00	209,127.00		102,500.00			752,800.00
20 Franklin Lakes Bor. ....	.....	.....	.....	.....	.....	.....	42,500.00			466,627.00
21 Garfield City	10,523.76	23,377.900	289,000.00	829,677.50	289,000.00		118,000.00			1,246,677.50
22 Glen Rock Bor.	4,226.85	400,423.430	400,423.00	53,000.00	400,423.00		46,000.00			523,423.00
23 Hackensack City	48,630.00	65,350.900	382,000.00	911,000.00	382,000.00		203,000.00			1,506,000.00
24 Harrington Park Bor.	394.16	2,834.950	58,000.00	110,175.00	58,000.00		6,000.00			174,175.00
25 Hesbrouck Heights Bor.	3,607.72	7,900.150	50,000.00	267,356.00	50,000.00		38,000.00			386,356.00
26 Hawthorn Bor.	690.89	2,145.850	40,000.00	126,965.00	40,000.00		8,000.00			174,965.00
27 Hillside Bor.	7,005.02	6,907.200	115,000.00	294,907.00	115,000.00		46,000.00			455,907.00
28 Ho-Ho-Kus Bor.	2,913.10	3,881.750	75,000.00	83,520.00	75,000.00		11,000.00			169,520.00
29 Leonia Bor.	5,137.57	12,080.800	146,918.51	168,408.05	146,918.51		34,000.00			349,326.56
30 Little Ferry Bor.	1,343.87	8,075.110	210,000.00	376,594.00	210,000.00		70,000.00			526,594.00
31 Lodi Bor.	4,370.28	11,802.000	182,300.00	336,967.11	182,300.00		65,000.00			634,267.11
32 Lyndhurst Twp.	5,614.90	9,110.700	178,000.00	273,293.33	9,110.700		75,000.00			526,293.33
33 Mahwah Twp.	785.61	15,188.250	180,000.00	221,045.10	180,000.00		70,000.00			491,045.10
34 Maywood Bor.	1,495.19	4,711.170	103,000.00	171,081.00	103,000.00		25,000.00			313,081.00
35 Midland Park Bor.	2,586.48	6,491.554	190,000.00	99,754.84	190,000.00		18,000.00			307,754.84
***Bank Stock Tax Due Municipality										
**Bank Stock Tax Due County										
Total Bank Stock Tax										
County Taxes										
\$13,273,247.73										
\$0.3375247792										
\$355,933.96										
355,933.96										
\$711,867.90										

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$13,273,247.73

\$0.3375247792

\$355,933.96

355,933.96

\$711,867.90

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Concluded)

BERGEN COUNTY

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TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Revolv. from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
36 Montvale Bor.	\$1,520,41		\$91,127,940	\$130,840,12	\$167,289,00		\$363,629,12
37 Moonachie Bor.	925,03		7,704,100	56,000,00	160,145,97	29,000,00	236,145,97
38 New Milford Bor.	2,694,26		9,676,830	133,000,00	305,928,92	23,000,00	435,828,92
39 North Arlington Bor.	2,480,66		13,064,075	120,000,00	275,081,00	35,000,00	430,081,00
40 Northvale Bor.	1,218,05		2,085,700	44,000,00	91,017,00	30,000,00	165,017,00
41 Norwood Bor.	1,207,67		2,764,330	100,000,00	124,207,00	40,000,00	264,207,00
42 Oakland Bor.	1,564,93		11,668,000	135,000,00	205,682,00	70,000,00	410,682,00
43 Old Tappan Bor.	1,211,87		5,108,500	140,500,00	144,688,00	23,000,00	308,188,00
44 Oradell Bor.	3,733,52		9,743,125	200,000,00	384,000,00	34,000,00	618,000,00
45 Palisades Park Bor.	3,876,06		4,272,170	130,000,00	205,388,20	15,000,00	350,388,20
46 Paratus Bor.	10,871,65		45,623,900	421,000,00	215,625,00	30,000,00	1,372,625,00
47 Park Ridge Bor.	7,749,63		8,022,600	110,000,00	215,056,00	30,000,00	355,056,00
48 Ramsey Bor.	7,194,31		14,707,600	240,000,00	220,922,00	65,000,00	525,922,00
49 Ridgewood Park Bor.	6,119,110		19,612,400	700,000,00	1,928,969,27	4,000,00	2,632,969,27
50 Ridgewood Park Twp.	3,661,111		6,119,110	150,000,00	243,272,57	75,000,00	468,272,57
51 Ridgewood Twp.	20,483,06		27,147,250	310,363,37	585,322,47	180,000,00	1,075,322,47
52 River Edge Bor.	3,149,43		12,723,950	150,000,00	268,922,00	20,000,00	438,922,00
53 River Vale Twp.	1,060,13		2,121,762	90,000,00	206,418,00	36,200,00	332,624,00
54 Rochelle Park Twp.	2,368,07		2,367,400	80,000,00	102,504,00	2,000,00	184,504,00
55 Rockleigh Bor.			3,412,630	10,000,00	13,332,00		25,332,00
56 Rutherford Bor.	16,707,16		17,055,200	160,000,00	397,748,00	60,000,00	617,748,00
57 Saddle Brook Twp.	1,986,77		16,148,275	210,000,00	237,401,83	94,500,00	511,991,83
58 Saddle River Bor.	1,663,93		2,216,700	76,800,00	50,904,00	18,000,00	145,704,00
59 South Hackensack Twp.	1,783,93		2,627,400	55,000,00	99,785,00	15,000,00	169,785,00
60 Teaneck Twp.	17,383,68		43,940,200	700,000,00	733,039,00	125,000,00	1,618,099,00
61 Tenafly Bor.	12,828,19		19,851,175	247,800,00	336,022,59	38,000,00	621,922,59
62 Totowa Bor.	1,002,44		19,850,505	76,000,00	138,000,00	120,000,00	290,000,00
63 Upper Saddle River Bor.	146,39		4,328,400	100,000,00	140,497,00	50,000,00	290,497,00
64 Waldwick Bor.	2,007,94		5,051,400	75,000,00	189,285,26	20,000,00	284,285,26
65 Wallington Twp.	2,811,07		3,347,215	82,000,00	152,413,00	35,000,00	263,413,00
66 Westwood Twp.	4,107,72		8,878,700	100,000,00	173,057,00	18,000,00	291,057,00
67 Woodcliff Lake Bor.	8,145,52		14,757,900	137,400,00	285,820,32	58,600,00	481,320,32
68 Woodcliff Lake Bor.	431,53		3,773,150	0,000,00	118,994,00	23,000,00	231,994,00
69 Woodcliff Lake Bor.	5,001,41		6,985,500	40,000,00	135,516,00	20,000,00	263,516,00
70 Wyckoff Twp.	3,791,17		11,824,050	350,000,00	224,158,00	67,500,00	641,058,00
Totals	\$455,4933,95		\$906,906,116	\$12,140,522,00	\$19,999,295,23		\$35,877,117,23

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Taxable Value of Tangible Personal Property					
			(a)		(b)		(c)	
			Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)
1 Bass River Twp.	\$2,958,920	\$2,910,025	\$5,868,945	\$16,240	\$276,768	.....	\$10,810	\$303,818
2 Bevertown City	1,854,600	8,293,820	9,825,135	100,452	1,017,985	.....	.....	572,022
3 Bordentown City	7,909,755	14,301,525	16,156,125	261,057	2,290,865	1,017,985	1,217,910	1,217,910
4 Bordentown Twp.	11,650,450	39,103,050	37,800,450	572,410	2,290,865	217,047	3,222	1,901
5 Burlington City .....	.....	39,103,450	37,800,450	1,917,055	4,665,475	.....	.....	6,534,150
6 Burlington Twp.	9,261,900	36,370,100	45,832,000	844,150	5,428,400	1,275	36,150	6,310,975
7 Chestertown Twp.	3,700,850	8,424,110	12,126,290	313,362	2,177,703	23,618	29,633	30,376
8 Cinnaminson Twp.	22,688,505	68,624,155	91,312,660	733,406	5,076,990	3,860	6,500	5,814,556
9 Delanco Twp.	2,630,650	14,283,550	16,914,200	510,042	3,720,635	1,950	1,527	4,231,154
10 Delair Twp.	8,294,700	23,515,700	20,686,400	2,086,700	5,350,350	5,350	47,200	4,084,500
11 Eastampton Twp.	2,005,450	5,485,800	7,491,500	46,550	201,535	5,450	9,800	265,335
12 Edgewater Park Twp.	5,468,925	22,144,075	27,613,000	428,392	935,218	11	4,233	1,371,894
13 Evesham Twp.	14,585,150	33,477,300	48,082,150	86,542	926,169	23,189	29,672	1,059,572
14 Fieldsboro Bor.	3,411,300	2,315,650	2,733,150	84,813	1,553,018	.....	.....	1,667,831
15 Florence Twp.	3,511,695	33,151,650	39,051,345	1,494,604	6,015,008	12,242	18,520	7,570,374
16 Hainesport Twp.	3,172,600	9,568,900	12,711,500	142,205	55,300	650	9,755	710,950
17 Lumberton Twp.	4,392,630	12,282,620	16,676,250	759,634	915,791	23,400	49,750	1,787,975
18 Mansfield Twp.	3,917,813	8,917,325	12,901,400	21,000	216,050	63,053	53,215	391,500
19 Maple Shade Twp.	9,901,078	41,968,975	51,876,064	474,509	1,501,029	.....	.....	1,978,538
20 Medford Twp.	14,211,350	22,931,000	44,203,050	386,650	1,181,125	44,260	34,260	1,616,295
21 Medford Lakes Bor.	4,687,697	19,318,625	24,055,625	1,892,080	137,143	.....	.....	.....
22 Moorestown Twp.	27,848,165	84,697,650	112,512,815	514,741	6,595,485	8,830	16,715	118,130
23 Mount Holly Twp.	9,514,055	33,782,832	43,296,897	101,373	3,143,389	.....	.....	8,513,110
24 Mount Laurel Twp.	451,675	729,300	1,150,975	20,933	1,693,389	.....	.....	3,654,130
25 New Hanover Twp.	3,406,200	5,987,625	7,933,825	212,023	515,667	243,182	75,303	403,883
26 North Hanover Twp.	5,610,300	20,266,200	25,876,500	33,640	33,310	.....	.....	943,690
27 Palmyra Bor.	649,400	3,668,100	4,935,400	233,117	1,206,909	21	87,085	3,705,950
28 Pemberton Twp.	8,803,818	28,514,925	37,323,743	693,175	2,798,115	.....	.....	1,527,032
30 Riverside Twp.	3,881,890	27,567,200	31,449,090	.....	.....	.....	.....	3,491,390
31 Burlington Bor.	2,536,750	10,967,150	13,503,900	55,630	195,513	.....	.....	251,143
32 Shamong Twp.	1,973,310	2,543,400	4,516,710	10,360	62,402	120	.....	95,164
33 Southampton Twp.	5,195,400	11,330,350	16,525,750	106,700	480,500	41,650	44,100	672,950
34 Springfield Twp.	4,586,125	8,714,800	13,161,225	60,691	390,194	.....	.....	593,050
35 Tabernacle Twp.	2,444,550	4,935,800	7,398,500	167,495	10,850	.....	.....	214,165
36 Washington Twp.	1,044,115	3,957,167	4,901,182	48,788	509,181	1,499	15,469	571,937
37 Westampton Twp.	2,340,850	9,576,450	11,917,300	46,914	255,601	15,621	13,463	345,629
38 Willingboro Twp.	15,617,221	10,126,965	11,689,186	53,351	2,431,358	.....	.....	2,977,839
39 Woodlawn Twp.	6,077,725	1,848,700	5,456,425	6,120	1,15,687	.....	.....	165,820
40 Wrightstown Bor.	663,450	3,712,850	4,376,700	137,471	1,320,203	213	213	1,457,887
Totals	\$247,681,475	\$875,824,649	\$1,122,906,124	\$16,413,380	\$62,346,345	\$300,602	\$36,341	\$62,450

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1967—(Continued)

BURLINGTON COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	9		10 ⁸		11		12—APPORTIONMENT OF TAXES			
		Equalization		(a)		(b)		Total County Taxes Assessed (including Total Net Adjustments)		Section A—County Taxes (Less Tax Due County on Bank Stock)	
		Amounts Deducted Under R. S. 54:3-17	Under R. S. 54:3-19	Amounts Added Under R. S. 54:3-17	Under R. S. 54:3-19	Amounts Added Under R. S. 54:3-17	Under R. S. 54:3-19	Total County Taxes Assessed (including Total Net Adjustments)	Deduct Over- Payment	Add Under- Payment	Deduct Over- Payment
1 Bass River Twp.	\$1,940,768			\$8,113,531		\$37,344,33		\$3,650,533			
2 Beverly City	\$1,500			10,636,730		48,957,92		37,29			
3 Bordentown City	\$1,015			13,382,621		89,212,83		477,76			
4 Bordentown Twp.	\$1,992			11,121,676		41,850,813		192,627,68		134,46	
5 Burlington City	\$7,996			102,457		57,789,053		255,86			
6 Burlington Twp.	7,111			7,299,587		59,449,673		273,620,35		390,96	
7 Chesterfield Twp.				16,64,014		45,638,37		103,695,54		534,73	
8 Chinnaminson Twp.				1,849,275		98,976,691		455,562,24		760,13	
9 Delanco Twp.				1,373,586		22,529,176		1,226,261		212,402,57	
10 Delran Twp.	7,236			46,147,161		46,147,161					136,19
11 Eastampton Twp.	918			2,637,539		9,798,012		45,097,67			
12 Edgewater Park Twp.	4,074			410,439		29,429,407		135,485,39		27,83	
13 Evesham Twp.				2,601,351		51,728,373		238,068,33		67,38	
14 Fieldboro Bor.	34			\$186,421		4,214,594		19,398,61		361,74	
15 Florence Twp.	7,344			9,270,342		55,879,405		257,197,39			
16 Harrington Twp.				187,470		13,644,373		62,782,58			
17 Lumberton Twp.	953			1,786,440		20,251,618		93,212,58		2,635,39	
18 Mansfield Twp.	9,533			1,249,821		17,548,682		80,771,62		101,43	
19 Maple Shade Twp.	2,656			8,368,506		62,225,764		286,407,92		1,799,18	
20 Medford Twp.	95			4,016,591		49,896,031		229,657,58		394,14	
21 Moreftown Lakes Bor.				530,633		24,714,485		113,733,92			
22 Moreftown Twp.	3,636			617,298		121,647,699		539,910,18		93,90	
23 Mount Holly Twp.	20,015			250,610		48,026,205		221,051,29		270,79	
24 Mount Laurel Twp.	223			10,114,108		54,349,424		250,155,32		126,04	
25 New Hanover Twp.				52,935		2,950,716		13,151,33		891,37	
26 North Hanover Twp.	120			3,858,824		13,656,652		62,887,78			
27 Palmyra Bor.				2,588,870		29,439,180		135,500,38			
28 Pemberton Bor.	9,622			63,178		4,751,628		21,870,42			
29 Pemberton Twp.	8,375			5,701,296		44,561,693		205,105,11			
30 Riverside Twp.				693,135		35,644,190		164,060,31			
31 Riverton Twp.				1,766,842		15,621,885		74,442,93			
32 Shamong Twp.	96			810,913		5,422,757		108,613,44			
33 Southampton Twp.				6,385,655		23,597,651		86,219,80			
34 Springfield Twp.	36			4,976,038		18,732,319		38,066,15			
35 Tabernacle Twp.				685,191		8,270,356					
36 Washington Twp.				1,037,504		6,514,941		29,986,47			
37 Westampton Twp.				3,156,197		13,938,433		64,154,74		367,84	
38 Willingboro Twp.				2,865,878		123,016,322		566,269,99		107,62	
39 Woolland Twp.	260			333,100		8,429,388		38,788,11			
40 Wrightstown Bor.	203					6,177,490		28,483,27			
Totals	\$12,024			\$186,421		\$102,651,266		\$1,305,486,111		\$14,677,29	
											\$101,68

[§] Includes equalization of Tangible Personal Property used in Business.
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,592,000.00

Rate per \$100 to be applied to Col. II for apportionment of County Taxes \$0.46272247
 Rate per \$100 to be applied to Col. II for apportionment of County Library Taxes \$0.025141313

Act or Ratables and Exemptions in the County of Burlington, for the year 1900.—(Continued)

12—APPORTIONMENT OF TAXES

BURLINGTON COUNTY

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12—APPORTIONMENT OF TAXES									
Section A—Continued		Section B		Section C—Local Taxes to be Raised for			Section D—Tax Levy		
TAXING DISTRICT		Net County Taxes Apportioned	County Library Taxes	1—District School Purposes		II Local Municipal Purposes (Less Tax Due on Bank Stock Tax)		I Total Tax Levy [Cols. AIII + B + CII, b + c + CII]	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget					Addt; Reductions Allowed	Total on Which Tax Rate is Computed (Cols. I + II)	
III							Veterans and Senior Citizens (C173, L.1963)		
1. Bass River Twp.	\$33,693.80	\$1,853.65	\$99,972.00	\$26,556.57	\$162,075.42	\$9,010.00	\$171,055.42		
2. Beverly City	48,920.63	2,703.96	1,874,440.50	70,776.13	316,634.97	20,400.00	357,834.97		
3. Bordentown City	88,935.67	4,908.55	220,708.00	223,201.91	761,674.97	25,160.00	786,831.28		
4. Bordentown Twp.	192,403.22	10,639.45	819,144.75	46,994.80	1,111,743.40	1,154,153.00	1,154,153.00		
5. Burlington City	295,731.11	14,687.49	110,928.95	863,660.50	71,640.00	935,320.65			
6. Burlington Two. Twp.	273,239.39	15,102.13	1,063,045.00	156,276.00	1,646,826.80	51,640.00	1,698,466.80		
7. Cutchfield Twp.	56,034.64	4,201.35	150,565.75	\$129,461.88	35,627.00	4,415,825.77	10,560.00		
8. Cranemillian Twp.	454,802.00	25,137.00	1,799,460.00	371,815.00	2,651,214.11	93,850.00	2,745,064.11		
9. Delanco Twp.	103,665.67	5,729.39	425,320.52	122,519.21	655,365.39	24,460.00	683,285.39		
10. Delran Twp.	212,266.38	11,732.56	913,266.25	176,785.00	1,316,072.55	46,800.00	1,362,870.00		
11. Eastampton Twp.	45,069.84	2,911.14	883,000.00	IV86,061.15	19,142.46	269,926.59	9,710.00	279,636.59	
12. Eggwater Park Twp.	135,357.46	7,483.30	680,830.00	67,218.00	889,918.76	51,760.00	929,708.76		
13. Evesham Twp.	237,706.39	13,138.16	568,612.00	1,271,319.52	1,283,30.50	1,244,77	1,324,586.77		
14. Fieldboro Bor.	19,389.01	1,072.25	74,841.50	9,065.00	104,387.36	4,350.00	109,337.36		
15. Florence Twp.	217,539.07	14,239.63	972,914.50	33,717.00	1,652,130.00	69,130.00	1,691,560.00		
16. Hainesport Twp.	62,734.49	3,467.50	157,083.00	IV119,739.83	55,105.00	308,180.42	418,360.42		
17. Hamilton Twp.	90,537.01	4,938.65	228,470.00	IV72,336.93	79,819.68	576,222.35	595,442.35		
18. Mansfield Twp.	80,670.79	4,458.74	117,777.00	NI47,714.18	401,712.37	350,570.11	312,10.00		
19. Mantle Shade Twp.	284,608.74	15,727.55	1,055,616.00	1,757,209.66	1,757,209.66	118,450.00	1,875,639.66		
20. Medford Twp.	229,263.44	12,677.41	519,500.00	1,256,267.64	91,306.70	1,139,009.19	1,179,280.19		
21. Melford Lakes Bor.	113,660.02	6,282.26	2,560,939.00	1,181,392.09	87,647.44	616,682.96	26,390,00		
22. Moorestown Twp.	559,639.39	30,932.95	212,211.33	678,909.75	735,131.01	3,886,642.35	103,300.00		
23. Mount Holly Twp.	220,925.25	9,045.58	721,353.75	1,206,152.95	460,319.81	1,802,303.19	68,450.00		
24. Mount Laurel Twp.	249,263.95	13,755.72	781,165.72	NI1W	163,363.30	1,530,687.73	15,920.00		
25. New Hanover Twp.	13,581.33	750.70			14,332.03	700.00	15,032.03		
1. North Hanover Twp.	62,919.90	3,470.73	39,728.00	N16,1089.89	191,184.60	267,093.58	676,00		
2. Penberton Bor.	135,463.66	7,148.76	562,559.25	....	896,698.27	48,350.00	915,048.27	
3. Penberton Twp.	21,870.42	1,208.88	75,677.00	....	34,825.23	136,691.53	7,270.00	
4. Penberton Twp.	13,327.17	11,328.96	278,860.41	....	241,873.72	736,320.56	65,010.00	
5. Pinesboro Twp.	163,639.69	9,045.58	721,353.75	....	182,902.35	1,076,743.37	60,720.00	
6. Riverton Bor.	71,425.40	3,917.06	299,312.00	....	114,694.05	489,579.41	19,470.00	
7. Riverton Twp.	2,912,397.00	1,379.63	93,492.50	1,29,420.56	152,339.77	4,290.00	156,729.00		
8. Southampton Twp.	108,513.73	5,778.78	202,683.00	1,158,891.89	23,590.00	499,613.40	23,590.00		
9. Southampton Twp.	86,219.80	4,765.76	140,156.00	N149,739.05	73,027.00	1,159,761.61	447,439.00		
10. Tabernacle Twp.	37,916.78	2,097.18	77,112.25	1,72,376.35	19,162.47	208,255.03	11,600.00		
11. Washington Twp.	29,917.94	1,657.00	83,818.00	IV121,732.10	10,935.84	126,388.78	4,790.00	131,178.78	
12. Washington Twp.	63,765.90	3,528.84	292,337.00	1,18,420.56	5,87,312.84	4,313,392.21	4,465,921.00		
13. Willingboro Twp.	56,102.37	3,158,977.00	3,158,977.00	....	28,415.46	431,078.84	19,190.00	
14. Willingboro Twp.	38,708.11	2,144.55	118,237.25	....	28,121.09	187,895.37	3,590.00	
15. Wrightstown Twp.	28,405.83	1,570.61	NI1W43,410.96	....	99,721.09	1,990.00	101,697.92	
Totals	\$5,394,514.65	\$300,090.00	\$20,597,067.90	\$3,349,756.58	\$5,563,842.85	\$1,452,960.00	\$37,608,536.91		
111									
1. Bass River Twp.	1,517,150	872.00	80,03		86,353,330	5,100.00	0.06		
2. Beverly City	16,914,200	14,400.00	0.00		35,220,195	50,910.75	0.08		
3. Bordentown City	3,002,850	1,750.00						Total County Taxes Appropriated	
4. Bordentown Twp.	19,652,800	3,360.00	0.02					Less County Taxes Due	
5. Burlington City	295,731.11	14,687.49						Net County Taxes Appropriated (12, 111)	

BURLINGTON COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Col. a + b + c)
1 Bass River Twp.	\$2,433.65		\$1,231,400	\$26,000.00	\$24,911.00	\$21,000.00	\$71,911.00
2 Beverly City	5,18.09	1,953,100	23,500.00	78,3,9.25	31,300.00	133,149.00	
3 Bordentown City	1,202.83	6,096,000	60,000.00	136,000.00	50,000.00	246,000.00	
4 Burlington City	8,1017.01	7,314,215	122,000.00	178,500.00	55,000.00	325,500.00	
5 Burlington City		23,974,625	300,000.00	1,925,100.00	50,000.00		2,275,100.00
6 Burlington Twp.	809.72		2,018,900	75,000.00	65,118.00	75,000.00	40,750.00
7 Chesterfield Twp.		9,620,300	20,000.00	343,000.00	30,000.00	115,418.00	
8 Chinnamissin Twp.	1,620.56	931,550	100,000.00	79,688,69	63,000.00	526,905.00	
9 Delanco Twp.		6,103,500	25,000.00	41,000.00	41,000.00	145,688.69	
10 Delran Twp.			50,000.00	149,655.00	72,628.23		272,288.23
11 Eastampton Twp.		3,638,900	20,000.00	50,300.00	19,000.00	89,300.00	
12 Eglantine Park Twp.	2,659.50	1,826,675	72,000.00	90,508,00	25,000.00	187,503.00	
13 Estemian Twp.		4,282,600	145,000.00	186,000.00	79,000.00	410,000.00	
14 Felidishoro Bor.		3,43,100	23,500.00	14,700.00	4,748.53	42,948.53	
15 Florence Twp.	2,623.26	3,772,200	64,000.00	200,300.00	81,315.39	351,615.39	
16 Hainesport Twp.		1,445,200	25,000.00	55,375.00	45,000.00	134,375.00	
17 Hammonton Twp.		1,308,450	50,000.00	77,845.00	45,000.00	172,845.00	
18 Mansfield Twp.		3,310,087	75,332,00	168,570.00	16,000.00	199,902.00	
19 Manville Shadet Twp.		3,341,015	153,000.00	153,000.00	60,000.00	475,000.00	
20 Medford Twp.		10,454,400	143,318.97	188,100.00	90,000.00	421,448.97	
21 Melford Lakes Bor.		3,105,250	55,000.00	106,300.00	16,000.00	177,500.00	
22 Moorestown Twp.		21,155,965	209,000.00	362,350.00	147,219.99	718,569.99	
23 Mount Holly Twp.		18,865,400	65,000.00	246,062.10	80,000.00	391,062.10	
24 Mount Laurel Twp.	7,068.09	10,220,000	102,200.00	209,000.00	93,94,47	401,184.47	
25 New Hanover Twp.	1,055.22	30,030,250	87,830,62	75,500.00	300,00	173,730.62	
26 North Hanover Twp.	1,033.68	1,03,2.040	30,805,84	100,100.00	34,000.00		
27 Palmyra Bor.	2,129,95	6,121,850	50,000.00	196,156,23	36,000.00	282,156,23	
28 Pennherston Bor.	3,94.77	10,15,200	15,000.00	25,000.00	17,000.00	57,000.00	
29 Pennherston Twp.	1,093.28	10,479,350	110,000.00	38,395,00	60,000.00	559,395.00	
30 Riverside Twp.	5,997.65	6,175,319	83,000.00	147,739.00	50,000.00	280,799.00	
31 Riverton Bor.	3,404.32	2,935,200	17,000.00	66,907.00	15,000.00	98,907.00	
32 Shamong Twp.		1,330,000	42,176,00	42,176,00	16,000.00	100,946.00	
33 Southampton Twp.	1,444.13	789,800	65,000.00	91,204.00	24,000.00	180,201.00	
34 Springfield Twp.		800,300	20,000.00	60,359.00	29,000.00	109,359.00	
35 Tabernacle Twp.		1,066,150	20,837,78	47,227.00	38,000.00	106,184.78	
36 Washington Twp.		76,800	10,000.00	17,409.00	5,200.00		
37 Washington Twp.		908,100	43,603,21	101,374,00	28,000.00	113,177.21	
38 Willingboro Twp.	4,724.16	15,731,810	300,000.00	376,163,00	55,000.00	731,163.00	
39 Woodlawn Twp.		4,251,500	47,000.00	78,767,00	20,000.00	119,876.00	
40 Wrightstown Bor.	1,078.91	841,000	47,000.00	39,758,74	4,201.50	90,935.24	
Totals		\$76,334.77	\$217,564,121	\$2,968,354.42	\$7,219,275.01	\$11,739,898.11	\$11,937,527.34
Adjustments (Net Total 12 A IIb) +							
Total County Taxes Apportioned (including Adjustments—Total 12 A I)							\$76,334.77
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.							\$152,669.54
Total Bank Stock Tax Due County							
Total Bank Stock Tax Due Municipality							
Total Bank Stock Tax							

14,275.61

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**Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%**

CAMDEN COUNTY

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Total County Taxes Appropriated	\$15,499,526.63
Less: Bank Stock Taxes Due County	164,384.66
Net County Taxes Appropriated (12 A 111)	<u>\$15,335,141.97</u>
Adjustments (Net Total 12 A 111) +	82,900.00
	<u>\$15,418,041.97</u>

CAMDEN COUNTY

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Continued)

	5 Deductions			6			7—Tax Rate(s) Applicable—			8 Ratios			
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)		(b) Exemption of Faillout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))		(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Other Than Personal Prop. Where (b) is Greater Than (a))		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19) (R. S. 54:4-11)	(b) Personal Property Common Level Assessable to Personal Property Used in Business (R. S. 54:3-11)
TAXING DISTRICT													
1 Audubon Bor.	\$25,874,975	\$6,321	\$10,80	6.32	6.32	\$10,86	46.85	48.00		
2 Audubon Park Bor.	731,905	10.80	14.74	5.74	5.74	10.86	50.00	50.00		
3 Barrington Bor.	20,417,359	6.36	9.62	6.76	6.76	41.96	47.00	47.00		
4 Bellmawr Bor.	23,137,500	6.78	9.30	6.38	6.38	46.00	46.00	46.00		
5 Berlin Bor.	9,387,678	6.58				43.62	43.62	42.00		
6 Berlin Twp.	6,220,454	7.32	13.68	7.22	7.22	44.31	47.00	47.00		
7 Blacktown Bor.	5,065,915	5.34	5.68	5.32	5.32	47.13	47.13	47.00		
8 Camden City	173,367,455	9.30	11.38	8.92	8.92	53.85	53.85	50.00		
9 Cherry Hill Twp.	180,912,750	6.44	4.60	6.52	6.52	48.33	48.33	46.00		
10 Cheshirehurst Bor.	1,147,115	9.94	48.56	9.46	9.46	40.10	40.10	26.00		
11 Clementon Bor.	8,519,803	7.30	5.38	7.36	7.36	53.16	53.16	48.00		
12 Collingswood Bor.	37,176,025	6.96	11.06	6.80	6.80	49.19	49.19	46.00		
13 Gibbstown Bor.	5,733,887	6.48	8.86	6.22	6.22	51.34	51.34	50.00		
14 Gloucester City	29,421,071	7.18	5.38	7.50	7.50	53.14	53.14	47.00		
15 Gloucester Twp.	40,947,481	6.50	10.92	6.40	6.40	46.38	46.38	47.00		
16 Haddon Twp.	41,257,025	7.16	6.24	7.18	7.18	48.07	48.07	48.00		
17 Haddonfield Bor.	40,101,250	7.66	8.44	7.64	7.64	41.20	42.00	42.00		
18 Haddon Heights Bor.	19,300,176	7.80	9.24	7.76	7.76	41.58	42.00	42.00		
19 Hi-Nella Bor.	1,462,190	5.28	18.32	5.12	5.12	47.85	47.85	48.00		
20 Laurel Springs Bor.	4,908,043	6.40	8.02	6.24	6.24					
21 Lawnside Bor.	3,825,869	7.44	5.11	7.50	7.50	45.55	45.55	47.00		
22 Lindenwold Bor.	12,233,104	7.96	9.18	7.94	7.94	44.81	44.81	48.00		
23 Magnolia Bor.	8,463,000	7.74	8.86	7.72	7.72	45.81	45.81	43.00		
24 Merchantville Bor.	10,008,090	7.12	10.42	7.76	7.76	45.16	45.16	47.00		
25 Mt. Ephraim Bor.	11,233,010	6.42	8.34	6.38	6.38	44.74	44.74	48.00		
26 Oaklyn Bor.	9,904,700	6.84	5.06	6.90	6.90	45.21	45.21	46.00		
27 Pennsauken Twp.	11,608,300	5.60	9.30	5.28	5.28	48.41	48.41	46.00		
28 Pine Hill Bor.	6,811,150	9.44	7.56	9.46	9.46	48.80	48.80	50.00		
29 Pine Valley Bor.	405,065	6.70	1.52	6.82	6.82	30.55	30.55	50.00		
30 Rummelmeier Bor.	18,300,540	5.44	11.02	5.30	5.30	50.98	50.98	50.00		
31 Somerdale Bor.	9,975,419	8.20	10.88	8.14	8.14	43.57	43.57	46.00		
32 Stratford Bor.	20,061,465	6.24	5.36	6.26	6.26	47.22	47.22	48.00		
33 Stockton Bor.	413,635	2.70	5.54	3.06	3.06	47.07	47.07	50.00		
34 Voorhees Twp.	12,139,200	6.24	4.38	6.28	6.28	46.03	46.03	47.00		
35 Waterford Twp.	7,632,563	8.80	8.76	8.76	8.76	36.74	36.74	42.00		
36 Winslow Twp.	18,830,406	6.58	3.74	6.90	6.90	43.74	43.74	46.00		
37 Woodlynne Bor.	4,016,927	7.65	9.20	9.22	9.22	45.44	45.44	44.00		
Totals	\$33,650	\$500	\$34,150	\$912,221,600	\$34,150								

CAMDEN COUNTY

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

Section C—Local Taxes to Be Raised for Section D—Tax Levy

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock • • • Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Audubon Bor.	\$5,747.38	.....	\$3,466,025	\$90,000.00	\$152,551.00	\$15,000.00	\$257,551.00
2 Audubon Park Bor.	402,86	.....	18,627.95	4,700.00	23,800.00	47,147.96	433,532.92
3 Barrington Bor.	2,056,84	.....	886,600	60,000.00	233,862.22	268,218.00	216,054.00
4 Bellmawr Bor.	2,518.80	.....	3,675	70,000.00	23,000.00	.....	.....
5 Berlin Bor.	1,506,250	.....	56,000.00	131,051.00	.....	.....	.....
6 Berlin Twp.	188,40	.....	225,450	51,300.00	74,165.00	26,500.00	151,905.00
7 Brooklawn Bor.	494,27	.....	747,325	13,513.88	92,708.00	8,000.00	6,334,162.88
8 Camden City	82,211.70	.....	38,218,365	500,000.00	5,121,162.67	710,000.00	2,776,000.00
9 Cherry Hill Twp.	10,910,89	.....	12,821,650	1,300,000.00	1,295,000.00	271,000.00	65,091.00
10 Cheshure Bor.	6,361,40	.....	60,682	20,000.00	29,300.00	15,791.00	159,000.00
11 Clementon Bor.	1,162,88	.....	886,575	50,000.00	71,000.00	38,000.00	563,000.00
12 Collingswood Par.	4,445,450	.....	4,445,750	115,000.00	278,000.00	70,000.00	68,572.00
13 Gibbstown Bor.	3,601,850	.....	3,601,850	90,000.00	35,572.00	502,168.00	502,168.00
14 Gloucester City	3,220,65	.....	5,515,710	205,000.00	395,168.00	86,000.00	620,000.00
15 Gloucester Twp.	3,507,71	.....	5,515,710	205,000.00	315,000.00	100,000.00	620,000.00
16 Haddon Twp.	2,146,85	.....	4,513,800	200,000.00	300,000.00	65,000.00	565,000.00
17 Haddonfield Bor.	12,481,73	.....	5,700,700	150,500.00	60,000.00	265,419.00	475,919.00
18 Haddon Heights Bor.	3,496,173	.....	5,368,173	62,500.00	188,200.00	5,000.00	255,703.00
19 Haddon Hill Nella Bor.	35,01	.....	62,260	12,500.00	22,000.00	7,500.00	42,000.00
20 Laurel Springs Bor.	1,039,47	.....	448,565	20,000.00	80,900.00	3,000.00	103,900.00
21 Lawrence Bor.	.....	.....	298,550	122,000.00	52,800.00	40,000.00	214,800.00
22 Lindenwold Bor.	448,09	.....	4,528,370	79,500.21	169,626.00	50,000.00	239,126.21
23 Magnolia Bor.	378,08	.....	584,600	55,000.00	80,900.00	27,000.00	102,900.00
24 Merchantville Bor.	4,516,56	.....	1,070,440	37,000.00	135,000.00	6,500.00	178,500.00
25 Mt. Ephraim Bor.	1,935,40	.....	1,325,310	50,000.00	87,000.00	7,000.00	144,000.00
26 Oaklyn Bor.	2,397,52	.....	1,030,450	54,400.00	101,551.00	10,500.00	166,451.00
27 Pennsauken Twp.	9,092,63	.....	9,910,450	168,356.37	787,728.84	130,000.00	1,046,085.21
28 Pine Hill Bor.	154,03	.....	750,525	15,000.00	67,000.00	35,000.00	117,000.00
29 Pine Valley Bor.	2,835,57	.....	2,976,000	100,000.00	145,000.00	25,000.00	270,000.00
30 Pennsmead Bor.	.....	.....	.....	.....	.....	.....	.....
31 Somerdale Bor.	1,283,02	.....	1,280,755	95,000.00	105,613.62	37,000.00	225,613.62
32 Stratford Bor.	305,93	.....	2,419,800	64,000.00	118,000.00	37,000.00	219,000.00
33 Tabernacle Bor.	562,19	.....	1,925,850	1,218,00	509,00	1,775,00	257,000.00
34 Voorhees Twp.	2,146,56	.....	617,000	100,000.00	110,000.00	47,000.00	158,018.76
35 Waterford Twp.	.....	.....	.....	20,000.00	78,042.00	60,000.76	447,765.00
36 Winslow Twp.	82,39	.....	226,825	173,000.00	174,765.00	100,000.00	59,000.00
37 Woodbury Bor.	.....	.....	839,450	20,000.00	26,600.00	12,400.00	59,000.00
Total	\$164,384,66	.....	\$121,911,910	\$4,269,390,52	\$10,965,564,13	\$2,675,301,98	\$17,910,256,63

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Continued)

5 Reductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	
TAXING DISTRICT	Exemption of Residence of District Superintendent of Religious Association (N.J.S.A. 54:4-3,35)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3,38)	Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to Assessed to True Value of Real Property (R.S. 51:3-17 R. S. 54:3-19))	Count Equal Table—Aver. Ratio of Assessed to True Value of Real Property (R.S. 51:3-17 R. S. 54:4-11)	Personal Property Common Level Applicable to Personal Property Used in Business (R.S. 54:4-11)	
1 Avalon Bor.	\$37,312,050 29,260,820	\$2,02 3,83	\$3,45 4,05	\$2,00 3,82	\$2,00 3,82	92.65 96.26	95.00 100.00	
2 Cape May City	3,000,116	3.44	8.13	3.12	8.12	84.06	81.00	
3 Cape May Point Bor.	8,018,576	2.63	2.78	2.63	2.63	79.24	75.00	
4 Dennis Twp.	59,622,100	2.62	3.39	2.57	2.57	91.69	102.00	
5 Lower Twp.	40,388,812	2.47	2.45	2.44	2.44	89.44	97.00	
6 Middle Twp.	50,307,055	2.71	3.93	2.67	2.67	87.73	88.00	
7 North Wildwood City	170,639,031	2.42	3.50	2.40	2.40	88.56	92.00	
8 Ocean City	26,079,386	2.37	3.05	2.37	2.37	100.98	92.00	
9 Seaside City	36,339,490	1.81	1.96	1.81	1.81	81.12	77.00	
10 Stone Harbor Bor.	18,974,168	1.01	1.37	1.00	1.00	85.09	77.00	
11 Upper Twp.	3,921,833	4.07	3.82	4.08	4.08	96.10	90.00	
12 West Cape May Bor.	3,074,300	2.87	2.49	2.80	2.80	94.50	100.00	
13 West Wildwood Bor.	78,222,882	1.48	3.63	2.40	2.40	92.09	98.00	
14 Wildwood City	55,325,913	2.48	1.79	2.50	2.50	89.14	88.00	
15 Wildwood Crest Bor.	4,491,113	3.99	3.64	4.04	4.04	102.31	125.00	
16 Woolenline Bor.	
Totals	\$1,000	\$1,000	\$623,037,645	.....	.....	.....	.....

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139. L. 1966)	9		10 ^s Equalization		11		12—APPROPRIATION OF TAXES			
		(a)		(b)		Net on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))		Total County Taxes Appropriated (Including Total Net Adjustments)		Section A—County Taxes (Less Tax Due County on Bank Stock)	
		Amounts Lectured Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Lectured Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Net on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	III	IV	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-19; R. S. 54:4-33)
1 Avalon Bor.	\$20,721	.....	\$2,945,479	\$40,257,529	\$183,303,69	.....	.....	.....	.....	\$926,03	.....
2 Cape May City	.....	1,079,779	30,361,320	138,213,51	.....	.....	.....	.....	.....	.....	\$265,56
3 Cape May Point Bor.	.....	569,339	3,569,555	16,293,17	.....	.....	.....	.....	.....	.....	8,36
4 Dennis Twp.	167	2,152,384	10,181,727	4,360,22	.....	.....	.....	.....	.....	.....	2,919,41
5 Lower Twp.	211	5,091,654	61,713,965	294,650,63	.....	.....	.....	.....	.....	.....	.....
6 Middle Twp.	23,110	609,794	41,086,716	187,079,21	.....	.....	.....	.....	.....	255,10	.....
7 North Wildwood City	.....	7,070,114	51,387,169	261,299,69	.....	.....	.....	.....	.....	2,823,68	.....
8 Ocean City	20,454	22,073,915	192,763,400	87,776,21	.....	.....	.....	.....	.....	31,95	.....
9 Sea Isle City	.....	\$202,697	25,876,689	117,823,74	.....	.....	.....	.....	.....	368,31	.....
10 Stone Harbor Bor.	.....	8,491,812	44,331,302	204,129,35	.....	.....	.....	.....	.....	7,44	.....
11 Upper Twp.	3,552	.....	3,425,110	22,402,830	102,005,30	.....	.....	.....	.....	.....	\$8,84
12 West Cape May Bor.	5,274	.....	166,687	4,093,804	18,610,22	.....	.....	.....	.....	.....	24,12
13 West Wildwood Bor.	.....	176,694	3,250,994	14,802,67	.....	.....	.....	.....	.....	27,09	.....
14 Wildwood City	42,656	6,335,433	84,618,971	335,293,64	.....	.....	.....	.....	.....	444,62	.....
15 Wildwood Crest Bor.	.....	6,523,191	59,849,104	27,2,569,57	.....	.....	.....	.....	.....	452,59	.....
16 Woodbine Bor.	93	87,660	.....	4,403,546	20,050,56	.....	.....	.....	.....	64,91	.....
Totals	\$121, ²³ 8	\$230,357	\$63,780,095	\$689,648,621	\$3,140,161,38	.....	.....	.....	.....	\$5,033,41	\$3,594,60

^s Includes equalization of Tangible Personal Property Used in Business.

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Continued)

12.—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A— Continued III	Section B	Section C—Local Taxes to Be Raised for 1—District School Purposes				Section D—Tax Levy		
			(a)	(b)	(c)	II	I	II	III
			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipality (Less Tax Due Municipality on Bank)	Total Tax Levy [Cols. AIII + B + Cia, b, c + CII]	Add; Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I+II)
1 Avalanche Bor.	\$182,377.66	\$4,451.93	\$68,946.83	\$184,354.69	.....	.....	\$47,744.55	\$743,520.97	\$753,270.97
2 Cape May City	158,509.07	3,313.59	203,315.08	.....	.....	502,352.26	1,087,910.69	24,110.00	1,122,020.69
3 Cape May Point Bor.	16,253.17	366.62	30,747.00	.....	.....	52,000.00	99,396.70	3,690.00	103,086.70
4 Dennis Twp.	46,308.58	1,131.49	144,875.48	.....	.....	192,375.55	19,610.00	211,985.55	211,985.55
5 Lover Twp.	297,580.04	7,257.43	438,101.95	435,876.90	.....	297,772.10	1,456,588.12	102,950.00	1,559,538.42
6 Middle Twp.	186,824.11	4,559.40	669,907.43	.....	.....	61,298.15	925,649.09	71,390.00	997,039.09
7 North Wildwood City	261,668.00	6,384.77	315,419.35	.....	.....	715,328.61	1,327,356.73	37,890.60	1,365,246.73
8 Ocean City	874,881.53	820,400.00	190,925.00	.....	.....	2,168,202.19	4,054,008.72	83,9,000	4,137,978.72
9 Sea Isle City	117,791.79	2,874.46	142,046.91	.....	.....	311,029.99	603,743.15	15,260.00	619,003.15
10 Stone Harbor Bor.	204,121.91	4,981.09	105,759.00	.....	.....	333,489.11	648,351.11	9,400.00	657,751.11
11 Upper Twp.	102,015.14	2,489.41	64,390.24	.....	.....	977.36	168,428.13	23,830.00	192,258.43
12 West Cape May Bor.	18,661.34	455.42	39,714.00	68,806.41	.....	21,338.00	151,978.17	7,720.00	159,698.17
13 West Wildwood Bor.	14,775.58	360.68	13,311.50	.....	.....	56,880.00	\$5,357.76	2,990.00	88,317.76
14 Wildwood City	334,849.02	9,391.99	338,215.48	.....	74,035.00	1,109,121.54	1,915,613.03	33,090.00	1,918,733.03
15 Wildwood Crest Bor.	222,056.91	6,639.57	363,745.00	.....	.....	644,838.66	1,287,303.21	33,910.00	1,321,213.21
16 Woodbine Bor.	19,985.65	490.77	116,536.44	.....	.....	31,855.77	168,868.63	10,260.00	179,128.63
Totals	\$3,138,722.57	\$55,244.62	\$3,882,065.69	\$739,038.00	\$293,116.00	\$6,818,293.57	\$14,926,480.45	\$489,820.00	\$15,416,300.45

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Concluded)

CAPE MAY COUNTY

CUMBERLAND COUNTY

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**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—40%**

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property				(f)
				(a)	(b)	(c)	(d)	
	Taxable Value of Land			Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Braddock Cly.	\$5,912,605	\$20,639,605	\$26,632,210	\$1,200,725	\$2,704,925	\$302	.....	\$4,001,650
2 Conimberdale Twp.	581,671	2,130,144	2,711,815	12,037	276,892	.....	.....	290,652
3 Deerfield Twp.	946,900	2,782,000	3,728,900	21,385	147,365	.....	.....	\$9,240 190,800
4 Donev Twp.	507,310	1,537,210	2,434,520	2,595	292,235	2,170	2,150	299,150
5 Fairfield Twp.	1,163,500	3,630,025	4,193,525	10,732	1,536	1,536	1,456	.....
6 Greenwich Twp.	538,735	1,014,300	1,553,035	14,289	43,723	1,280	6,567	65,839
7 Hegewell Twp.	1,960,920	4,713,450	6,704,370	9,495	155,446	13,490	23,232	201,663
8 Lawrence Twp.	1,310,860	1,732,675	3,103,535	28,120	142,331	222	15,521	186,194
9 Markele River Twp.	1,875,177	2,935,712	4,860,880	24,470	538,897	571	1,005	564,943
10 Millville City	5,151,550	20,601,900	31,783,450	865,886	2,852,354	.....	5,608	3,723,908
11 Shiloh Bor.	139,760	614,480	784,210	3,812	16,913	1,620	.....	.....
12 Snow Creek Twp.	640,300	1,005,400	1,654,700	15,808	41,125	1,204	38,469	30,249 96,696
13 Upper Deerfield Twp.	2,176,420	8,518,820	10,775,240	74,791	51,117	46,069	745,143	.....
14 Vineland City	20,152,880	64,737,300	84,890,180	1,739,100	4,397,000	28,500	58,600	6,223,400
Totals	\$13,477,588	\$142,343,021	\$185,820,600	\$4,029,338	\$12,304,465	102,192	\$16,763,749	\$69,640

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

CUMBERLAND COUNTY

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class 11 Railroad Property (C. 139, L. 1966)	9		10\$ Equalization		11		12—APPROPRIATION OF TAXES				
		(a)		(b)		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))		I		Section A—County Taxes (Less Tax Due County on Bank Stock)		
		Amounts Brought Under R. S. 54-3-17	to R. S. 54-3-19	Amounts Brought Under R. S. 54-3-17	R. S. 54-3-19	Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54-2-37)	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54-4-19; R. S. 54-4-53)	Product Over- payment	Add Under- payment	Product Over- payment	Add Under- payment
1 Bridgeton City	\$95,532 130	.....	.....	\$48,231,134	\$78,963,526	\$638,334.40	.....	.....	.....	.....	\$2,234.53	.....
2 Commercial Twp.	476	.....	.....	6,591,738	9,662,615	7,726,72	.....	.....	.....	.....	234.90	.....
3 Deerfield Twp.	1,312	.....	.....	3,655,614	7,578,314	61,562.44	.....	.....	.....	.....	27.93	.....
4 Down Twp. . . . .	.....	.....	476	4,730,803	7,464,919	60,316.01	.....	.....	.....	.....	368.87	.....
5 Fairfield Twp. . . . .	.....	.....	1,312	9,406,673	13,744,966	111,113.13	.....	.....	.....	.....	158.02	.....
6 Greenwich Twp. . . . .	.....	.....	.....	2,253,133	3,872,910	31,301.00	.....	.....	.....	.....	16.90	.....
7 Hopewell Twp. . . . .	.....	296	.....	10,531,013	17,460,372	141,148.16	.....	.....	.....	.....	7.76	.....
8 Lawrence Twp. . . . .	.....	3,164	.....	5,570,496	8,863,349	71,650.88	.....	.....	.....	.....	1.25	.....
9 Manville River Twp. . . . .	.....	9,041	.....	7,810,630	13,305,903	107,563.78	.....	.....	.....	.....	327.99	.....
10 Millville City	99,281	.....	.....	62,642,161	98,218,800	794,234.91	.....	.....	.....	.....	2,532.66	.....
11 Shiloh Bor. . . . .	.....	.....	.....	1,308,224	2,192,713	17,159.83	.....	.....	.....	.....	.....	.....
12 Stow Creek Twp. . . . .	.....	.....	3,598	2,413,293	4,164,689	33,466.99	.....	.....	.....	.....	13.28	.....
13 Upper Deerfield Twp.	110,410	.....	.....	18,827,053	30,331,040	215,355.22	.....	.....	.....	.....	721.55	.....
14 Vineland City . . . . .	.....	.....	.....	128,901,038	220,124,028	1,779,463.85	.....	.....	.....	.....	25,166.21	.....
Totals	\$326,240	.....	.....	\$312,899,036	\$515,807,314	\$4,170,227.32	.....	.....	.....	.....	\$31,801.85	.....

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

APPORTIONMENT OF TAXES

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bridgeton City	\$15,078.08	.....	\$7,281,428	\$4,000.00	\$33,039.64	\$225,900.00	\$352,939.64
2 Commercial Twp.	668.14	.....	283,514	40,000.00	63,491.00	35,000.00	138,491.00
3 Berlinfield Twp. ....	.....	.....	214,300	39,537.46	58,410.00	30,000.00	127,947.46
4 Downe Twp. ....	.....	.....	189,900	20,000.00	49,988.00	22,000.00	91,988.00
5 Fairfield Twp. ....	.....	.....	263,375	42,880.00	57,976.00	45,000.00	175,866.00
6 Greenwich Twp. ....	.....	.....	181,250	9,000.00	25,026.00	12,000.00	46,026.00
7 Hopewell Twp.	769.54	.....	853,125	45,341.00	62,889.00	25,000.00	133,230.00
8 Lawrence Twp.	150.98	.....	422,900	18,726.02	57,399.98	49,000.00	125,126.00
9 Maurice River Twp. ....	.....	.....	1,964,410	64,721.15	103,494.88	64,000.00	232,216.03
10 Millville City	\$,301.45	.....	7,424,350	120,000.00	562,229.68	103,000.00	787,229.68
11 Shiloh Bor. ....	.....	.....	33,900	11,790.54	4,880.00	100.00	16,770.54
12 Stow Creek Twp.	680.45	.....	129,800	15,284.80	29,258.00	9,000.00	53,912.80
13 Upper Deerfield Twp.	19,769.28	.....	748,870	101,146.50	118,300.00	23,000.00	242,946.50
14 Vineland City .....	.....	.....	22,295,300	265,000.00	1,208,961.91	325,000.00	1,858,961.91
Totals	\$45,718.12	.....	42,228,422	\$798,037.47	\$2,855,644.09	\$970,000.00	\$4,623,681.56
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget per \$100 to be applied to Col. 11 for apportionment of County Taxes							
							\$2,711,041.59
							\$0.808391461
FIRE AND LIGHT DISTRICTS							
District			Valuation	Appropriation Rate			
Commercial Fire No. 1			\$1,493,002	\$9,365	\$0.63		
Commercial Fire No. 2			731,482	4,000	.55		
Commercial Fire No. 3			786,233	10,000	1.27		
Commercial Light No. 1			1,493,062	8,000	.34		
Commercial Light No. 2			731,482	3,000	.41		
Commercial Light No. 3			786,233	1,000	.13		
Downe Fire No. 1			703,530	2,500	.36		
Downe Fire No. 2			885,570	4,818.75	.54		
Downe Fire No. 3			845,420	3,000	.35		
Vineyard Garbage & Trash No. 1			37,335,800	60,000	.16		
Total County Taxes Appropriated							
							\$4,184,143.59
Less: Bank Stock Taxes Due County							
							\$4,170,227.32
Net County Taxes Appropriated (Col. 11)							
							\$4,138,425.47
Adjustments (Net Total Col. 11 A IIb) +							
							31,801.85
Total County Taxes Appropriated (including Adjustments—Total Col. 11 A I)							
							\$4,170,227.32
Net Overpayments are added to the Net Taxes Appropriated and Net Underpayments are deducted.							
Underpayments are deducted.							
Land owned by the State of New Jersey as defined under R. S. 54:3-21 is included in Column 15 as exempt property.							
**Bank Stock Tax Due Municipality							
Bank Stock Tax Due County							
							45,718.12
Total Bank Stock Tax							
							\$91,436.24

ESSEX COUNTY

**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property				(f)
				(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)
1 Belleville, Town of	\$30,791,800	\$135,4929,500	*\$10,700 166,711,300 *29,000 3,540,700 375,300	\$3,781,900 1,676,600 1,675,400	\$8,835,900 ..... ..... .....	..... ..... .....	..... ..... .....	\$12,617,800 13,947,300 2,050,100
2 Bloomfield, Town of	65,421,300	206,375,900	271,737,200	48,762,200	586,600	2,418,800	..... .....	3,007,600
3 Caldwell, Bor. of	11,106,000	37,636,200	61,109,500	85,134,300 293,584,700	2,423,824	9,528,602	..... .....	11,952,426
4 Cedar Grove, Twp. of	24,024,800	58,743,100	237,811,300	27,390,000 20,803,900 45,042,200	6,219 1,066,800 4,786,700	116,259 ..... .....	..... ..... .....	122,478 5,833,500
5 East Orange, City of	6,586,700	27,116,400	45,703,100	1,117,300	36,550	624,050	..... .....	650,600
6 Essex Fells, Bor. of	32,074,200	45,042,200	55,825,000	217,739,400 177,373,600 151,513,700	2,259,700 1,019,100 3,541,300	10,731,000 1,400	..... .....	12,230,700 4,561,800
7 Fairfield, Bor. of	8,825,000	41,526,700	50,349,700	219,570,450	974,500	2,504,600	..... .....	3,479,100
8 Glen Ridge, Bor. of	70,415,300	98,051,750	163,870,300	267,771,700	1,360,500	4,155,800	..... .....	5,516,300
9 Irvington, Town of	10,119,000	22,051,750	32,170,750	278,133,400	1,775,800	5,938,600	..... .....	7,714,400
10 Livingston, Twp. of	39,403,500	124,466,800	174,870,300	*16,100 *103,400	34,917,900 1,248,545,900 42,159,800	98,430,800 366,100	..... ..... .....	133,378,700 401,300
11 Maplewood, Twp. of	71,403,300	196,368,400	274,771,700	278,133,400 *2,498,800	1,360,500	4,155,800	..... .....	5,516,300
12 Millburn, Twp. of	86,252,800	191,880,600	276,133,400	1,248,545,900 42,159,800	1,775,800 32,500	5,938,600 366,100	..... .....	7,714,400
13 Montclair, Town of	289,867,300	958,689,600	1,248,545,900	257,439,500 *4,700	2,416,700	5,131,300	..... .....	133,378,700 401,300
14 Newark, City of	13,055,500	29,184,300	32,243,800	..... .....	..... .....	..... .....	..... .....	8,032,400
15 North Caldwell, Bor. of	34,895,100	130,576,500	165,461,600	1,365,000	6,717,400	..... .....	..... .....	7,388,100
16 Nutley, Town of	28,034,300	98,155,300	126,179,600	2,032,600	5,365,500	..... .....	..... .....	2,210,600
17 Orange, City of	11,262,400	21,638,600	32,901,000	484,700	1,722,500	..... .....	..... .....	3,268,200
18 Roseland, Bor. of	40,919,500	91,017,300	131,936,800	712,800	2,555,400	..... .....	..... .....	1,841,300
19 South Orange, Village of	26,319,100	74,747,600	97,726,700	630,100	1,211,000	200	200	200
20 Verona, Bor. of	21,507,900	60,396,400	81,901,300	488,700	1,568,000	600	600	1,997,300
21 West Caldwell, Bor. of	56,533,500	206,906,000	257,439,500	2,416,700	5,131,300	2,000	2,000	7,550,000
Totals	\$1,130,455,850	\$3,289,825,900	\$4,420,281,750 *2,736,000	\$62,378,793	\$187,601,611	\$12,200	\$249,982,604	\$1,900

* Value of unincorporally owned property leased to non-exempt persons or corporations.
Not included in Cols. 3 or 6 but is equalized and is included in Col. 5 and 11 of the Abstract of Ratabls.

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Continued)

ESSEX COUNTY

ABSTRACT OF RATABLES AND EXEMPTIONS IN THE COUNTY OF ESSSEX, FOR THE YEAR 1967—(Continued)

12-APPORTIONMENT OF TAXES									
Section A—County Taxes (Less Tax Due County on Bank Stock)									
(b)—Appeals and Corrected Errors (R. S. 54:49; R. S. 54:43)									
		(a)—County Equalization Table Appeals (R. S. 54:237)							
		Total County Taxes Apportioned (including Total Net Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
9	10§ Equalization	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))					
TAXING DISTRICT									
True Value of Class II Railroad Property (C.139, L. 1966)	\$82,704 303,733 1,700 3,243 432,754	\$81,525,779 36,310,683 5,632,065 5,936,986 67,080,411	\$230,957,533 322,358,716 556,466,065 *94,132,143 376,810,591	\$2,378,551,42 3,319,839,74 5,511,530,45 *939,433,89 3,872,810,59	\$1,864,28 2,559,60 449,06 228,34 3,067,98	\$13,076,88 9,390,94 426,30 228,34 32,271,78			
1 Belleville, Town of									
2 Bloomfield, Town of									
3 Caldwell, Bor. of									
4 Cedar Grove, Twp. of									
5 East Orange, City of									
6 Essex Fells, Bor. of	9,579								
7 Fairfield, Bor. of									
8 Glen Ridge, Bor. of									
9 Irvington, Town of	30,197								
10 Livingston, Twp. of	325,259								
11 Maplewood, Twp. of									
12 Malvern, Twp. of									
13 Montclair, Town of	80,076								
14 Newark, City of	481,283								
15 North Caldwell, Bor. of	22,425,806								
16 Nutley, Town of	574,294								
17 Orange, City of	17,589								
18 Roseland, Bor. of	234,475								
19 South Orange, Village of	26,943								
20 Verona, Bor. of	288,664								
21 West Caldwell, Bor. of	2,220								
22 West Orange, Town of									
Totals	\$24,828,779	\$16,879,532	\$17,071,739	\$5,463,680,140	\$55,630,612,36	\$41,438,74	\$457,916,61	\$4,642,11	

⁸ Includes Equalization of Tangible Household Property Used in Business

\$5,356,614,076 \$55,165,896.03

One-half Cedar Grove's County Tax Rebated Pursuant to Sec. 54:4-5 of Revised Statutes.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Continued)

ESSEX COUNTY

Regional.

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Caldwell. " " "

• One-half cent county tax levied pursuant to Sec. 54-4-5 of Revised Statutes.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock * * * Tax line Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Belleville, Town of	\$10,833.34	\$27,744.200	\$50,278.30	\$79,339.50	\$150,000.00	\$1,520,617.80
2 Bloomfield, Town of	21,234.10	32,890,700	827,000.00	1,038,733.89	125,000.00	1,990,753.89	
3 Caldwell, Bor. of	8,952.36	11,048,400	92,300.00	31,475.00	31,000.00	435,050.00	
4 Cedar Grove, Twp. of	6,455.81	32,256,600	225,000.00	197,195.00	70,000.00	492,195.00	
5 East Orange, City of	33,328.83	63,301,600	712,715.00	1,754,114.86	290,000.00	2,756,859.86	
6 Essex Fells, Bor. of	3,234.26	3,453,300	144,000.00	126,701.49	15,893.89	286,601.38	
7 Fairfield, Bor. of	5,150.90	3,553,200	230,000.00	190,102.00	56,000.00	563,102.00	
8 Glen Ridge, Bor. of	26,116.99	7,552,400	125,000.00	142,000.00	25,000.00	292,000.00	
9 Irvington, Town of	8,563.56	33,612,441	675,000.00	2,366,923.42	30,000.00	3,221,923.42	
10 Livingston, Twp. of .....	.....	26,670,990	777,000.00	741,205.00	230,000.00	1,748,205.00
11 Maplewood, Twp. of	15,238.19	25,712,500	3,88,800.00	3,87,332.03	81,733.94	857,336.00	
12 Millburn, Twp. of	11,720,92	26,302,800	730,000.00	1,199,433.33	125,000.00	2,521,232.63	
13 Montclair, Town of	47,851,600	63,352,846	4,000,000.00	1,425,908.77	460,000.00	563,653.54	
14 Newark, City of	32,482.93	53,355,300	92,900,00	22,075,653.54	4,700,000.00	30,777,653.54	
15 North Caldwell, Bor. of	49,828.33	12,701,200	161,968.00	161,968.00	36,500,00	291,368.00	
16 Nutley, Town of	12,651.11	14,137,850	400,000.00	5,5293.73	112,000.00	1,097,293.73	
17 Orange, City of	44,483.23	26,183,000	310,000.00	883,907.53	230,400.00	1,453,907.53	
18 Roseland, Bor. of .....	.....	1,762,200	97,000.00	1,16,959.00	25,000.00	268,959.00
19 South Orange, Village of	6,535.45	32,900,00	315,000.00	532,750.16	95,000.00	942,750.16	
20 Verona, Bor. of	3,933.66	16,531,300	148,000.00	309,128.00	71,000.00	529,128.00	
21 West Caldwell, Bor. of	2,392,61	6,314,500	465,000.00	263,000.00	45,000.00	713,000.00	
22 West Orange, Town of	11,186.82	32,519,700	280,000.00	1,168,112.00	350,000.00	1,798,112.00	
Totals	\$637,259.22	\$1,017,041.581	\$12,280,377.16	\$36,741,726.25	\$7,533,153.86	\$56,555,257.27
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Apportioned (including Adjustments—		
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$12,492,182.20				Total 12 A 1)		\$55,165,896.03
Total County Taxes Appropriated	\$1,029,656,546				Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.		
Less: Bank Stock Taxes Due County	\$55,399,880.84				** Bank Stock Tax Due Municipality		\$687,259.22
Net County Taxes Apportioned (12 A III)	687,259.31				Bank Stock Tax Due County		687,259.31
Adjustments (Net Total 12 A IIb) ±	\$54,712,621.53				Total Bank Stock Tax		\$1,374,618.53

**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—39%**

TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	3			4			Tangible Personal Property		
			(a)			(b)			(c)		
			Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other than Tangible Household Personal Property and Personal Effects)		
1 Clayton Bor.	\$61,300	\$3,800,375	\$1,484,675	\$34,293	\$123,987	.....	.....	\$3,750	\$162,000	.....	.....
2 Deptford Twp.	4,125,825	17,131,125	2,259,950	15,975	302,800	14,350	7,525	51,175	90,466	.....	.....
3 East Greenwich Twp.	931,750	3,228,500	4,230,250	15,938	66,698	445	13,474	67,818	60,000	.....	.....
4 Elk Twp.	622,425	1,885,600	2,508,025	2,938	50,906	500	11,650	14,575	400,075	.....	.....
5 F. Glassboro Twp.	1,862,850	8,543,900	58,500	314,975	.....	.....	.....	.....	.....	.....	.....
6 Glassboro Bor.	2,377,600	10,627,675	13,015,275	308,150	998,50	1,880	1,306,850	1,306,850	1,306,850	1,306,850	1,306,850
7 Greenwich Twp.	2,114,946	30,019,150	32,184,136	782,192	1,277,731	367	1,910,293	1,910,293	1,910,293	1,910,293	1,910,293
8 Harrison Twp.	2,328,100	3,323,100	19,265	79,832	1,350	27,710	128,160	128,160	128,160	128,160	128,160
9 Logan Twp.	1,432,833	1,874,437	3,298,290	36,735	217,768	189	7,036	7,036	7,036	7,036	7,036
10 Mantua Twp.	1,710,900	8,701,223	10,745,300	51,069	214,758	3,600	5,025	5,025	5,025	5,025	5,025
11 Monroe Twp.	2,611,200	9,536,250	12,117,430	74,650	616,150	3,650	8,100	702,500	702,500	702,500	702,500
12 National Park Bor.	306,815	2,474,115	2,780,930	8,150	34,725	.....	.....	.....	42,875	42,875	42,875
13 Newfield Bor.	369,500	1,914,400	2,164,900	31,050	113,350	200	.....	.....	146,000	146,000	146,000
14 Paulsboro Bor.	1,166,575	6,391,575	8,138,450	290,630	469,165	.....	.....	.....	760,085	760,085	760,085
15 Pitman Bor.	1,751,390	9,213,295	11,024,655	103,744	391,563	.....	.....	.....	500,307	500,307	500,307
16 South Harrison Twp.	4,233,550	\$81,900	1,295,450	613	12,113	232	17,618	17,618	30,576	30,576	30,576
17 Swedesboro Bor.	366,925	2,339,075	2,126,000	67,111	444,448	987	2,800	2,800	512,516	512,516	512,516
18 Washington Twp.	3,027,935	12,416,300	15,144,235	66,325	271,387	.....	.....	.....	350,739	350,739	350,739
19 Wenonah Bor.	536,500	2,511,000	3,097,500	3,400	32,560	.....	.....	.....	35,960	35,960	35,960
20 West Deptford Twp.	4,732,310	23,358,850	28,091,160	360,183	531,899	174	2,356	2,356	891,612	891,612	891,612
21 Westville City	9,844,600	4,519,100	5,323,700	66,000	141,100	.....	.....	.....	207,100	207,100	207,100
22 Woodbury City	4,026,150	11,011,700	15,017,850	239,672	926,80	.....	.....	.....	1,163,652	1,163,652	1,163,652
23 Woodbury Heights Bor.	600,370	3,629,830	4,230,290	88,870	209,915	.....	.....	.....	298,785	298,785	298,785
24 Woolwich Twp.	638,800	1,568,100	2,256,900	113,458	204,057	.....	.....	.....	326,337	326,337	326,337
Totals	\$38,465,100	\$177,112,297	\$215,577,406	\$2,982,182	\$8,071,410	\$40,327	\$140,015	\$11,233,934	\$600	\$600	\$600

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

* To be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

GLOUCESTER COUNTY

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TAXING DISTRICT	True Value of Class II Railroad Property (C. 139 L. 1966)	9		10 ^a		11		12—APPORTIONMENT OF TAXES	
		Equalization		(a)		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))		Section A—County Taxes (Less Tax Due County on Bank Stock)	
		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Total County Taxes Appportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Clayton Bor.	\$6,135	\$10,962,797	\$15,615,627	\$67,601,30	\$34,178,35	\$133,73	\$133,73	\$10,50	.....
2 Deptford Twp.	165	58,857,200	80,658,790	69,556,06	43,944,65	613,78	613,78	2,556,40	.....
3 East Greenwich Twp.	320	11,746,131	16,067,307	14,051,036	14,032,57	136,59	136,59	74,75	.....
4 Elk Twp.	119	7,575,074	10,144,45	143,001,57	23,785,174	277,88	277,88	38,84	.....
5 Franklin Twp.	633	.....	.....	.....	.....	.....	.....	.....	.....
6 Glassboro Bor.	33,472	34,189,578	48,535,173	210,112,65	134,774,749	583,430,65	399,94	2,386,22	.....
7 Greenwich Twp.	30,018	100,650,302	13,058,104	56,459,58	13,013,800	72,009,38	905,76	289,27	.....
8 Harrison Twp.	59	9,606,844	16,633,877	138,632,87	22,907,425	138,632,83	108,73	8,33	.....
9 Logan Twp.	509	13,013,800	16,633,877	138,632,83	204,727,37	179,58	138,66	46,70	.....
10 Mantua Twp.	7,118	34,434,079	47,291,197	8,932,203	6,108,398	308,682	371,32	222,60	.....
11 Monroe Twp.	.....	6,200,916	26,814,26	26,814,26	20,254,276	50,28	50,28	2,62	.....
12 National Park Bor.	468	4,110,048	28,685,483	19,756,250	14,174,181	245,63	93,20	93,20	.....
13 Newfield Bor.	1,008	43,563,054	43,563,054	188,597,94	188,597,94	342,24	102,36	102,36	.....
14 Pennsboro Bor.	362	.....	.....	.....	.....	.....	.....	.....	.....
15 Pittman Bor.	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 South Harrison Twp.	12	3,829,386	5,115,424	22,145,08	6,274,121	40,22	38,08	38,08	.....
17 Swedesboro Bor.	7,047	9,520,314	9,520,314	56,055,250	56,055,250	41,214,20	83,06	139,23	.....
18 Washington Twp.	2734	8,001,916	11,138,110	48,217,77	48,217,77	379,33	98,01	13,14	.....
19 Wenonah Bor.	.....	62,491,744	91,447,516	366,013,60	366,013,60	776,93	235,09	235,09	.....
20 West Deptford Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Westville Bor.	91,024	13,892,704	19,657,823	84,312,87	59,751,709	28,669,92	167,67	21,30	.....
22 Woolbury City Twp.	37,972	43,450,235	20,874,236	90,366,32	16,314,916	6,428,33	508,29	156,34	.....
23 Woolbury Heights Bor.	355	10,969,898	13,553,600	58,674,62	.....	.....	95,45	322,37	.....
24 Woolwich Twp.	465	.....	.....	.....	.....	.....	16,80	16,80	.....
Totals	\$153,020	.....	\$395,403,026	\$822,367,986	\$3,559,359,27	\$6,428,33	\$6,428,33	\$7,770,17	.....

§ Includes equalization of Personal Property Used in Business.

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—		Section C—Local Taxes to be Raised for			Section D—Tax Levy		
	Continued—		Section B		1—District School Purposes		I	
	III Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. A(H) + B + C(Ia, b, c + CII)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)
1 Charlton Bor.	\$67,721.53	.....	\$3,666,126.00	.....	.....	\$116,376.39	\$550,226.92	\$31,630.00
2 Deptford Twp.	317,255.63	.....	1,624,176.75	.....	.....	469,872.37	2,441,234.78	130,200.00
3 East Greenwich Twp.	69,638.25	.....	90,468.00	K\$188,515.38	.....	3,185,634.17	16,130.00	2,571,951.78
4 ERI Twp.	44,019.40	.....	45,336.47	K\$186,535.33	.....	236,491.20	15,630.00	361,964.17
5 Franklin Twp.	143,210.61	.....	394,111.00	S\$46,064.17	.....	1,035,674.74	52,170.00	253,521.20
6 Glassboro Bor.	208,12.37	.....	1,335,394.00	.....	.....	290,252.69	1,832,74.06	67,920.00
7 Greenwich Twp.	584,130.14	.....	792,829.30	.....	.....	475,272.76	1,852,238.20	1,901,691.06
8 Harrison Twp.	56,629.78	.....	110,634.50	C\$175,950.56	.....	355,652.29	40,890.00	1,883,12.20
9 Harrison Twp.	72,101.34	.....	256,892.00	.....	.....	15,447.45	14,420.00	373,102.29
10 Mantua Twp.	10,817.07	.....	200,184.25	C\$57,011.44	.....	328,993.34	9,570.00	338,863.34
11 Monroe Twp.	204,876.09	.....	1,170,000.00	.....	.....	22,437.92	918,550.68	61,010.00
12 Newfield Park Bor.	137,745.39	.....	75,27.00	G\$130,192.38	.....	14,091,75	1,388,967.84	75,690.00
13 Newfield Bor.	26,891.92	.....	113,987.00	.....	.....	70,306.05	314,510.02	23,320.00
14 Paulsboro Bor.	123,442.22	.....	43,171.66	.....	.....	31,317.12	178,216.04	7,640.00
15 Pittman Bor.	188,847.82	.....	914,149.85	.....	.....	269,011.31	857,677.19	48,310.00
16 South Harrison Twp.	22,15.30	.....	69,314.00	K\$80,609.93	.....	353,629.00	1,456,826.87	50,630.00
17 Swedesboro Bor.	41,293.18	.....	68,226.60	K\$130,435.71	.....	6,000.00	178,108.23	4,480.00
18 Washington Twp.	242,907.75	.....	1,307,571.50	.....	.....	76,226.54	316,194.03	10,640.00
19 Wenonah Bor.	48,312.64	.....	112,312.50	G\$108,944.88	.....	20,212.76	1,570,692.01	59,820.00
20 West Deptford Twp.	396,535.44	.....	1,641,159.00	.....	.....	61,848.57	331,448.57	14,320.00
21 Westerville Bor.	84,509.24	.....	111,329.50	G\$186,347.37	.....	196,760.83	2,231,445.27	345,768.57
22 Woodbury City	259,021.87	.....	996,323.00	.....	\$32,091.50	155,379.37	537,365.48	37,200.00
23 Woodbury Heights Bor.	83,614.62	.....	131,405.50	G\$154,728.37	.....	519,559.05	1,807,035.42	68,200.00
24 Woolwich Twp.	58,753.27	.....	90,571.50	K\$96,418.60	.....	27,307.73	397,656.22	17,780.00
Totals	\$3,551,589.10	.....	\$12,454,556.88	\$2,423,783.12	\$32,091.50	\$3,259,136.34	\$21,721,156.94	\$954,305.00
								\$22,675,401.94

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,207,549.25
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.43297988

† Municipal Purpose Levy "O".

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Concluded)

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property				(f)
				(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	
1 Bayonne City	\$45,538,700	\$79,868,100	\$125,406,800	\$2,063,136	\$4,058,237	.....	.....	\$6,091,373
2 East Newark Bor.	650,800	2,036,600	2,737,400	300,462	406,146	.....	.....	706,608
3 Guttenberg Town	3,333,404	14,961,720	18,295,124	125,125	1,126,718	.....	.....	1,251,943
4 Harrison Town	5,853,900	23,307,930	29,161,830	2,063,156	3,208,288	.....	.....	5,206,444
5 Hoboken City	22,145,200	38,718,400	60,863,600	2,234,965	8,769,637	.....	.....	11,004,602
6 Jersey City	103,018,845	236,044,800	339,063,645	7,669,958	21,471,628	.....	.....	29,081,486
7 Kearny Town	13,346,350	67,098,150	80,445,100	4,439,854	5,082,655	.....	.....	9,572,509
8 North Bergen Twp.	21,490,900	61,337,250	82,828,150	1,256,626	4,312,127	.....	.....	5,568,753
9 Secaucus Town	8,936,155	10,512,400	19,448,555	276,514	692,119	.....	.....	5,968,753
10 Union City	21,210,050	42,734,700	63,944,750	1,138,416	4,118,049	.....	.....	5,256,465
11 Weehawken Twp.	7,880,332	12,788,000	20,668,332	122,667	455,632	.....	.....	5178,299
12 West New York Town ...	28,799,050	102,420,500	131,219,550	5,721,322	1,994,861	.....	.....	7,118,983
Totals	\$252,204,316	\$691,878,550	\$974,082,866	\$27,312,261	\$55,690,857	.....	.....	\$83,003,118
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$10,266,592,83							\$53,000

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$1.137648861

ABSTRACT OF RATABLES AND EXEMPTIONS IN THE COUNTY OF HUDSON, FOR THE YEAR 1967—(Continued)

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	10 ⁸ Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	11		12—APPOINTMENT OF TAXES		
		(a)			(b)		Section A—County Taxes (Less Tax Due County on Bank Stock)		
		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appearals (R. S. 54:2-37)	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- Payment	
1 Bayonne City	\$1,161,148	.....	.....	\$312,771,269	\$345,430,530	\$3,929,786.14	.....	\$2,683.34
2 East Newark Bor.	.....	.....	12,700,763	16,144,570	138,670,76	.....	.....	\$56.00
3 Guttenberg Town	.....	.....	6,623,149	26,180,116	297,837.71	.....	30.97	23.00
4 Harrison Town	880,257	.....	69,078,471	104,327,902	1,186,874.64	.....	***\$6,000.00	.....
5 Hoboken City	10,673,217	.....	31,913,124	114,468,740	1,302,251.98	.....	5,310.83	184.00
6 Jersey City	78,339,927	.....	536,820,844	933,316,102	11,186,631.49	1,344,148.63	.....	2,305.00
7 Kearny Town	6,770,920	.....	277,706,167	374,494,636	4,260,433.52	1,129.81	.....	734.00
8 North Bergen Twp.	1,480,420	.....	197,278,187	287,143,910	3,266,688.56	24,582.13	.....	601.00
9 Secaucus Town	1,433,130	.....	137,605,141	138,456,609	1,816,035.82	21,109.72	.....	82.00
10 Union City	27,505	.....	100,975,187	170,203,910	1,936,322.33	.....	21,772.00	340.00
11 Weehawken Twp.	25,181,682	.....	54,559,345	101,017,658	1,149,225.93	3,642,72	.....	201.00
12 West New York Town	9,231,969	.....	.....	148,167,502	1,685,925.46	5,396.13	.....	345.00
Totals	\$135,174,178	.....	\$1,638,072,644	\$2,830,351,606	\$32,199,454.34	.....	.....	\$1,485,352.35
								\$****6,000.00	

* Includes equalization of Tangible Personal Property Used in Business.
****Guttenberg Credit Pursuant to Judgment in re Town of Guttenberg
vs.
Hudson County Board of Taxation et al.

Abstract of Battables and Exemptions in the County of Hudson, for the Year 1967—(Continued)

12—APPOINTMENT OF TAXES

12—APPORTIONMENT OF TAXES											
Section A— Continued			Section B		Section C—Local Taxes to be Raised for 1—District School Purposes						
III			County Library Taxes		(a)	(b)	(c)	II			
TAXING DISTRICT											
Net County Taxes Apportioned			As Required by District School Budget		Local Municip- al Purposes (Less Tax Due Municipality on Bank Stock Tax)						
					As Required by Local Municipal Budget						
					(c) Regional Consolidated and Joint School Budgets						
					\$4,540.00						
					\$4,540.00						
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HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bayonne City	\$22,123.46	.....	\$64,638,300	\$408,451.37	\$2,067,096.35	\$568,000.00	\$3,043,547.72
2 East Newark Bor.	1,011,62	.....	3,177,500	80,000.00	42,095.00	18,000.00	140,095.00
3 Guttenberg Town	5,086.20	.....	3,331,740	60,000.00	106,624.00	46,000.00	212,624.00
4 Harrison Town	7,166.57	.....	6,084,300	465,000.00	2,442,824.84	35,000.00	2,962,824.84
5 Hoboken City	13,448.55	.....	55,631,200	680,000.00	2,367,877.38	800,000.00	3,847,877.38
6 Jersey City	102,145.68	.....	172,294,354	4,300,000.00	20,836,272.41	27,336,272.41	50,000.00
7 Kearny Town	9,353.03	.....	9,750,250	635,000.00	3,584,564.39	110,000.00	4,329,564.39
8 North Bergen Twp.	8,874.59	.....	11,587,350	1,650,000.00	1,150,884.51	400,000.00	3,200,884.51
9 Secaucus Town	3,485.47	.....	8,727,250	.....	753,714.75	175,000.00	928,714.75
10 Union City	38,524.85	.....	14,322,700	320,000.00	1,044,457.40	495,000.00	1,589,457.40
11 Weehawken Twp.	2,302.17	.....	11,885,162	353,518.21	1,877,829.64	110,000.00	2,341,347.85
12 West New York Town	8,634.37	.....	13,180,400	300,000.00	1,473,800.92	355,000.00	2,128,800.92
Totals	\$229,106.56	.....	\$371,610,506	\$9,251,969.58	\$37,768,041.62	\$5,312,000.00	\$52,332,011.20
Total County Taxes Appropriated Less: Bank Stock Taxes Due County .....	.....	.....	\$30,942,208.55	.....	.....	.....	.....
Net County Taxes Apportioned (12 A III) .....	.....	.....	222,106.56	.....	.....	.....	.....
Adjustments (Net Total 12 A IIb) ± .....	.....	.....	\$30,720,101.99	.....	.....	.....	.....
+ 1,479,352.35	.....	.....	.....	.....	.....	.....	.....
Total County Taxes Apportioned (including Adjustments— Total 12 A I) .....	.....	.....	\$32,199,454.34	.....	.....	.....	.....

[†] Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

* * * Bank Stock Tax Due Municipality \$222,106.56
Bank Stock Tax Due County 222,106.56
Total Bank Stock Tax \$444,213.12

HUNTERDON COUNTY

**Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT	1		2		3		4				5			
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)		Business Inventories	Business Machinery, Equipment and Implements		Farm Inventories	Farm Machinery and Livestock		(d)	(e)		(f)
			(a)	(b)		(c)	(d)		Total Taxable Value of Tangible Personal Property Used in Business (Col. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)		Total Taxable Value of Tangible Personal Property Used in Business (Col. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	
1 Alexandria Twp.	\$4,365,700	\$8,488,950	\$12,854,650	\$24,434	\$183,546	\$3,552	\$114,329	\$325,861	.....	.....	.....	.....	.....
2 Bethlehem Twp.	3,917,227	5,610,248	9,527,475	7,473	230,796	751	58,131	297,151	.....	.....	.....	.....	.....
3 Bloomsbury Bor.	420,500	2,827,125	3,248,225	202,473	223,344	3,116	4,429	435,365	.....	.....	.....	.....	.....
4 Callicoon Bor.	761,725	3,009,930	3,771,655	32,088	120,364	24	37	152,513	.....	.....	.....	.....	.....
5 Clinton, Town of	1,775,650	6,827,400	8,602,450	166,139	222,669	2,361	1,524	392,693	.....	.....	.....	.....	.....
6 Clinton Twp.	8,316,950	22,685,450	31,005,400	193,270	1,523,389	32,480	18,670	1,767,800	\$7,000	.....	.....	.....	.....
7 Delaware Twp.	7,765,900	18,314,700	26,080,600	31,688	571,477	20,397	141,756	765,688	10,800	.....	.....	.....	.....
8 East Amwell Twp.	4,723,375	17,521,674	22,244,049	17,526,074	11,081	153,723	56,188	56,177	227,619	2,100	.....	.....	.....
9 Flemington Bor.	19,586,300	24,289,675	520,479	1,524,668	218	1,123	2,042,488	2,042,488	.....	.....	.....	.....	.....
10 Franklin Twp.	4,802,225	12,439,175	17,261,400	21,709	168,986	3,069	72,745	266,569	39,750	.....	.....	.....	.....
11 Frenchtown Bor.	683,000	5,188,100	5,811,700	128,636	881,103	972	.....	539,741	.....	.....	.....	.....	.....
12 Glen Gardner Bor.	508,375	2,144,350	2,612,725	4,316	4,46,659	1,181	51,158	51,158	2,350	.....	.....	.....	.....
13 Hampton Bor.	518,900	3,618,125	4,197,025	26,224	135,115	830	1,182	163,801	.....	.....	.....	.....	.....
14 High Bridge Bor.	1,271,530	10,439,950	11,711,480	9,980	1,465,297	2,775	2,451	1,594,513	.....	.....	.....	.....	.....
15 Holmdel Twp.	4,654,150	21,822,450	25,816,600	232,175	1,547,025	110	75,915	1,855,225	12,000	.....	.....	.....	.....
16 Kutztown Twp.	6,060,300	10,760,500	16,760,800	43,811	436,947	1,454	109,728	592,070	8,150	.....	.....	.....	.....
17 Lambertville, City of	2,937,400	9,630,140	12,557,540	412,474	605,512	.....	.....	1,107,986	.....	.....	.....	.....	.....
18 Lebanon Bor.	710,025	4,004,500	4,774,525	22,827	169,331	1,114	1,114	203,272	500	.....	.....	.....	.....
19 Lebanon Twp.	5,877,100	17,621,124	23,502,024	35,113	507,332	2,115	46,150	590,510	320,720	.....	.....	.....	.....
20 Milford Bor.	1,150,700	11,442,803	12,603,503	233,965	6,335,420	.....	.....	6,392,315	.....	.....	.....	.....	.....
21 Raritan Twp.	14,600,650	47,131,025	61,731,675	1,131,704	4,976,830	4,310	142,234	6,255,168	.....	.....	.....	.....	.....
22 Red Lion Twp.	15,312,600	37,638,319	52,940,319	164,357	802,821	10,868	152,957	1,226,743	4,300	.....	.....	.....	.....
23 Stockton Bor.	446,800	2,506,700	3,043,500	42,189	166,932	.....	1,121	159,121	3,600	.....	.....	.....	.....
24 Stockton Twp.	9,015,900	15,633,600	20,649,500	50,522	332,150	1,908	81,671	486,251	474,062	.....	.....	.....	.....
25 Union Twp.	2,331,300	9,035,900	11,338,290	37,333	332,646	3,818	50,575	50,575	.....	.....	.....	.....	.....
26 West Amwell Twp.	3,583,301	12,360,784	16,244,085	45,972	169,585	4,548	77,041	297,146	1,750	.....	.....	.....	.....
Totals	\$111,108,353	\$333,534,512	\$447,732,805	\$3,966,542	\$23,980,463	\$156,354	\$1,221,680	\$29,325,039	\$413,020	.....	.....	.....	.....

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

HUNTERDON COUNTY

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

TAXING DISTRICT	9		10 ^{\$}		11		12—APPORTIONMENT OF TAXES				
	(a)		Equalization		(b)		Total County Taxes		Section A—County Taxes (Less Tax Due County on Bank Stock)		
	True Value of Class 11 Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes Are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Apportioned Total (Inclusive of Net Adjustments)	I	II	III	IV	11—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)
1 Alexandria Twp.	\$110	.....	.....	\$33,509	\$13,214,130	\$52,469,23	.....	.....	.....	\$401,40	.....
2 Bethlehem Twp.	4,990	.....	.....	2,619,896	12,562,29	49,562,29	.....	.....	.....	143,73	.....
3 Bloomsbury Bor.	2,102	.....	.....	134,990	3,818,852	15,163,60	.....	.....	.....	3,16	.....
4 Callicon Bor.	516	.....	.....	903,491	4,827,75	19,169,37	.....	.....	.....	2,97	.....
5 Clinton Town of	5,203	.....	.....	1,601,835	10,662,983	42,359,10	.....	.....	.....	.....	.....
6 Clinton Twp.	6,491	.....	.....	7,925,294	40,711,910	161,654,75	.....	.....	.....	290,02	.....
7 Delaware Twp.	4,475	.....	.....	7,495,476	34,353,049	136,405,36	.....	.....	.....	1,113,74	.....
8 East Amwell Twp.	900	.....	.....	4,961,938	22,768,676	90,407,39	.....	.....	.....	56,25	.....
9 Flemington Bor.	5,288	.....	.....	5,514,159	31,851,610	126,472,91	.....	.....	.....	2,04	.....
10 Franklin Twp.	7,476	.....	.....	254,419	17,828,654	70,791,69	.....	.....	.....	46,30	.....
11 Frenchtown Bor.	2,161	.....	\$214,594	.....	6,559,011	26,013,81	.....	.....	.....	40,44	.....
12 Glen Gardner Bor.	430	.....	.....	555,569	3,282,329	13,032,73	.....	.....	.....	51,25	.....
13 Hampton Bor.	9,590	.....	.....	214,859	4,853,215	18,266,71	.....	.....	.....	58,88	.....
14 High Bridge Bor.	12,759	.....	204,993	.....	13,123,759	52,110,40	.....	.....	.....	65,79	.....
15 Holland Twp.	13,420	.....	.....	9,919,318	37,676,563	149,692,00	.....	.....	.....	.....	.....
16 Kingwood Twp.	15,871	.....	.....	1,807,472	19,169,333	53,412,87	.....	.....	.....	32,10	.....
17 Lambertville, City of	15,190	.....	259,650	.....	13,451,780	52,740,28	.....	.....	.....	167,94	.....
18 Lebanon Twp.	2,833	.....	.....	506,650	5,487,780	102,311,70	.....	.....	.....	22,47	.....
19 Lebanon Twp.	117	.....	.....	1,380,907	25,774,278	69,155,55	.....	.....	.....	.....	.....
20 Milford Bor.	3,811	1,783,188	.....	1,741,6,501	79,416,137	315,336,97	.....	.....	.....	200,00	.....
21 Marlboro Twp.	810	.....	.....	11,328,484	63,591,338	252,501,97	.....	.....	.....	74,89	.....
22 Readington Twp.	11,256	.....	.....	9,374,820	428,437	14,437,82	.....	.....	.....	228,28	.....
23 Somerton Bor.	1,439	.....	.....	2,838,807	27,984,558	111,118,04	.....	.....	.....	212,93	.....
24 Tewksbury Twp.	5,175	.....	.....	1,894,636	13,762,163	54,645,30	.....	.....	.....	98,48	.....
25 Union Twp.	33	.....	.....	4,649,273	21,192,287	84,148,03	.....	.....	.....	.....	.....
26 West Amwell Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$114,430	\$2,492,425	\$76,514,284	\$548,626,243	\$2,178,425,51	.....	.....	.....	\$3,154,17	\$121,19	.....

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget (per \$100 to be applied to Col. 11 for apportionment of County Taxes)

† includes equalization of Tangible Personal Property Used in Business.

\$1,380,370.00
\$0.39706914

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

HUNTERDON COUNTY

12.—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—Continued III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to be Raised for			Section D—Tax Levy I Total Tax Levy Due [Cols. AIII + B+ CII, b, c + CII] II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
			I—District School Purposes		(c) As Required by Local Municipal Budget		
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			
1 Alexandria Twp.	\$52,067.83	\$2,219.28	\$217,994.00	\$120,481.81	.....	\$82,226.19	\$11,040.00
2 Bethlehem Twp.	49,408.56	2,124.24	111,075.25	82,729.26	52,521.54	287,861.85	305,141.85
3 Bloomsbury Bor.	15,163.60	650.04	58,091.00	.....	21,961.29	55,868.33	102,818.93
4 Califon Bor.	10,166.21	.....	83,191.50	.....	22,461.24	112,732.61	117,532.61
5 Clinton, Town of	42,314.13	1,815.02	122,240.00	70,850.74	63,775.18	300,935.07	309,935.07
6 Clinton Twp.	161,124.73	6,299.91	6,075.00	270,288.96	115,478.03	1,011,196.63	1,034,066.63
7 Clinton Twp.	135,291.62	5,847.50	90,682.00	103,936.75	113,100.10	721,639.00	771,739.00
8 East Amwell Twp.	90,350.84	3,815.64	257,644.09	147,133.91	132,411.11	13,920.00	615,341.49
9 Flemington Bor.	126,470.87	.....	126,470.87	13,865.29	247,652.87	9,165.00	335,463.02
10 Franklin Twp.	70,837.99	3,634.74	135,165.00	118,611.38	55,585.29	383,231.40	398,164.40
11 Frenchtown Bor.	26,003.37	1,116.46	99,530.00	78,334.44	40,869.68	236,853.45	246,673.96
12 Glen Gardner Bor.	12,985.48	5,558.69	55,059.00	21,135.75	15,162.08	75,497.00	9,820.00
13 Hampton Bor.	18,147.83	2,750.50	34,207.00	30,386.57	31,474.20	14,600.00	4,050.00
14 High Bridge Bor.	52,044.61	2,233.90	320,563.00	.....	91,549.45	466,390.95	7,060.00
15 Holland Twp.	149,602.00	6,413.23	.....	*26,470.27	*197,311.00	380,196.50	15,390.00
16 Kutztown Twp.	76,083.53	3,262.97	139,393.64	155,346.64	53,551.80	427,638.58	12,950.00
17 Lambertville, City of	53,249.93	.....	101,260.20	246,845.97	119,601.85	549,618.25	30,450.00
18 Lebanon Bor.	21,790.28	934.12	52,182.00	36,485.67	25,575.37	136,967.44	14,106.44
19 Lebanon Twp.	102,319.23	4,387.25	87,130.35	171,323.35	59,882.24	557,148.42	174,740.00
20 Lenhart Twp.	69,155.55	183,607.67	94,971.84	.....	77,539.75	425,274.81	8,180.00
21 Lenhart Twp.	315,136.97	13,518.05	806,394.51	433,173.31	164,520.32	1,722,743.16	35,210.00
22 Readington Twp.	252,576.87	10,244.41	876,682.91	452,149.76	198,153.26	1,790,987.21	50,327.21
23 Stockton Bor.	14,437.82	618.93	22,215.50	41,451.33	6,717.71	85,441.20	1,841,327.21
24 Tewksbury Twp.	110,889.76	4,763.48	262,928.45	185,673.29	76,024.33	640,279.31	89,941.29
25 Union Twp.	54,432.37	2,332.57	125,550.00	91,191.01	41,598.41	325,114.36	654,649.31
26 West Amwell Twp.	84,049.55	3,607.31	151,016.00	174,640.70	82,001.58	495,315.14	333,714.36
							507,095.14
	Totals	\$2,175,342.53	\$82,710.00	\$5,257,034.26	\$3,471,141.93	\$470,112.00	\$1,872,503.87
							\$13,323,894.59
							\$387,310.00
							\$13,716,204.59

* Holland Twp. Committee paid the Reg. school board of education the sum of \$228,500 toward its share of the 1967 taxes, and also paid \$316,500 to the district school for its share of 1967 taxes.
 Total County Taxes Appropriated \$2,203,889.89
 Less: Bank Stock Taxes Due County 28,497.36
 Net County Taxes Appropriated (12 A III) \$2,175,392.53

† Net Overpayments are added to the Net Taxes Appropriated and Net Underpayments are deducted.

‡ Adjustments (Net Total 12 A III) + \$3,032,988
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$2,178,425.51

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Concluded)

HUNTERDON COUNTY

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TAXING DISTRICT Bank Stock * • • Tax Due Municipality	Number of Palis Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
			(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Colis. a + b + c)
1 Alexandria Twp.	.....	\$891,000	\$40,000.00	\$63,365.00	\$40,000.00	\$145,365.00
2 Bethlehem Twp.	1,683,60	167,415	23,000.00	46,210.00	35,000.00	104,210.00
3 Bloomsbury Bor.	1,684,90	157,150	11,000.00	9,082.00	1,500.00	21,582.00
4 Clinton Bor.	4,224,82	341,250	8,000.00	9,180.00	8,000.00	25,180.00
5 Clinton, Town of	.....	1,011,625	37,987.00	22,378.00	12,622.00	72,987.00
6 Clinton Twp.	.....	12,006,900	175,000.00	104,100.00	25,000.00	301,100.00
7 Delaware Twp.	.....	7,667,000	35,000.00	72,572.00	40,000.00	147,572.00
8 East Amwell Twp.	38,81	719,200	35,000.00	54,482.00	35,000.00	121,482.00
9 Flemington Bor.	9,226,48	5,826,725	85,000.00	63,902.00	3,500.00	187,402.00
10 Franklin Twp.	51,01	513,050	25,000.00	53,385.00	25,000.00	106,385.00
11 Franklin Twp.	1,305,32	794,900	22,000.00	21,031.00	10,000.00	53,031.00
12 Glen Gardner Bor.	291,82	139,500	9,500.00	13,281.00	6,000.00	28,781.00
13 Hampton Bor.	.....	606,800	10,000.00	19,598.00	1,000.00	33,598.00
14 Highbridge Bor.	913,47	913,025	45,000.00	45,000.00	15,000.00	81,007.00
15 Holmdel Twp.	177,75	1,855,000	630,000.00	281,617.00	10,266,397	921,885.37
16 Kingwood Twp.	.....	750,300	15,500.00	41,270.00	53,000.00	109,770.00
17 Lambertville, City of	3,612,15	2,317,000	40,000.00	33,243.00	63,000.00	196,913.00
18 Lebanon Bor.	110,54	513,300	3,000.00	11,724.00	4,000.00	18,824.00
19 Lebanon Twp.	.....	21,221,500	70,000.00	176,187.00	48,000.00	291,187.00
20 Millford Bor.	3,604,72	588,475	25,000.00	11,823.00	10,000.00	46,823.00
21 Raritan Twp.	538,58	10,168,500	70,000.00	167,988.00	\$7,000.00	\$21,988.00
22 Readington Twp.	1,011,94	2,109,300	75,000.00	117,221.00	115,000.00	307,221.00
23 Stockton Bor.	157,60	1,231,700	5,000.00	10,852.00	4,000.00	20,352.00
24 Tewksbury Twp.	394,15	2,783,500	81,000.00	70,701.00	27,000.00	178,701.00
25 Union Twp.	41,06	2,228,400	15,000.00	61,002.00	13,000.00	119,002.00
26 West Amwell Twp.	.....	2,551,900	30,000.00	64,896.00	35,000.00	129,896.00
Totals	\$28,497.36	\$70,690,065	\$1,621,487.00	\$1,719,480.00	\$25,988.97	\$1,166,955.97

REGIONAL SCHOOL BUDGETS	
Delaware Valley Regional High School	\$70,450,500.00
Hunterdon Central Regional High School	1,400,821.05
North Hunterdon Regional High School	1,111,307.88
South Hunterdon Regional High School	482,938.00
Flemington Raritan School	1,176,808.50

* In district school column C-1 A.

**Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%**

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Tangible Personal Property			
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock
				(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)	(f) Tangible Personal Property Not Used in Business (Other than Tangible Household Personal Property and Personal Effects)		
1 East Windsor Twp.	\$6,196,508	\$20,470,520	\$26,667,028	\$383,904	\$1,443,005	\$16,283	\$1,853,337
2 Fawling Twp.	15,890,770	67,425,240	83,316,010	8,371,120	8,371,120	470	10,203,060
3 Hamilton Twp.	31,742,150	131,609,550	163,351,700	2,914,039	9,293,317	20,852	12,229,043
4 Highstown Bor.	1,446,600	8,908,700	10,355,300	127,672	570,348	.....	639,020
5 Hopewell Bor.	763,250	4,212,500	5,635,750	135,636	297,058	995	435,001
6 Hopewell Twp.	6,775,550	23,918,650	30,724,200	369,100	833,900	5,400	46,100
7 Lawrence Twp.	10,755,005	46,249,525	57,034,530	699,185	3,607,765	7,050	8,150
8 Pennington Bor.	1,116,000	5,104,350	6,220,350	61,632	238,850	1,219	872
9 Princeton Bor.	15,294,785	29,637,825	44,932,610	392,550	1,571,730	.....	1,961,280
10 Princeton Twp.	33,375,400	48,553,900	81,932,600	209,672	676,484	2,344	2,483
11 Washington Twp.	3,142,210	6,012,100	9,210,310	35,862	216,046	517	16,958
12 West Windsor Twp.	6,306,400	25,090,600	31,397,000	265,470	2,615,000	1,500	25,720
13 City of Trenton	38,475,920	135,876,300	174,355,220	5,260,386	14,002,133	.....	19,352,499
Totals	\$171,322,848	\$553,209,760	\$724,532,608	\$12,686,618	\$43,957,256	\$33,505	\$56,816,577
						\$139,198	\$197,800

AABSTRACT OF RATABLES AND EXEMPTIONS IN THE COUNTY OF MERCER, FOR THE YEAR 1967—(Continued)

		5 Deductions		6		7 Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)		8 Ratios	
(a) Exemption of Residence of District Superintendent of Religious Associations (N. J. S. A. 54:4-3,35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3,48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Col. 3 + 4(e) + 4(f) — 5(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where (b) Is Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Other than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal- Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 R. S. 54:3-18)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:3-11)	
TAXING DISTRICT									
1 East Windsor Twp.	\$28,520,365	\$7.08	\$7.11	\$7.08	50.49	48.00	
2 Ewing Twp.	93,519,070	6.85	12.36	6.19	45.21	41.00	
3 Hamilton Twp.	17,533,743	6.30	6.46	6.28	45.11	47.00	
4 Hightstown Bor.	11,053,320	9.01	12.61	8.77	44.68	39.00	
5 Hopewell Twp.	5,470,751	7.31	7.31	7.31	44.76	43.00	
6 Hopewell Bor.	31,388,700	6.79	14.55	6.48	41.63	40.00	
7 Lawrence Twp.	61,416,680	7.32	11.12	7.01	46.46	42.00	
8 Pennington Bor.	6,322,933	7.79	10.08	7.98	44.57	46.00	
9 Princeton Bor.	46,334,990	5.56	8.86	5.42	46.99	46.00	
10 Princeton Twp.	82,977,783	5.57	16.03	5.47	56.39	50.00	
11 Washington Twp.	9,309,631	5.98	10.26	5.85	47.43	50.00	
12 West Windsor Twp.	34,334,690	5.10	6.36	5.06	47.54	47.00	
13 City of Trenton	193,707,719	11.20	17.60	10.50	53.79	48.00	
Totals		\$6,500	\$6,500	\$781,540,485	.....	.....	.....	.....	.....

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Continued)

TAXING DISTRICT	9		10\$ Equalization		11		12 APportionment of Taxes	
	(a)		(b) **		Net Valuation on Which County Taxes are Apportioned (including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)	
	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Total County Taxes Apportioned (including Total Net Adjustments)	\$434,271.30 1,604,110.99 2,975,991.11 19,129.74	\$28,462.77 \$28,462.77 \$28,462.77 \$28,462.77	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)
1 East Windsor Twp.	\$28		\$28,157,207	\$56,677,600	\$434,271.30 1,604,110.99 2,975,991.11 19,129.74	\$28,462.77	\$3,942.53 6,911.06 461.61	\$151.70 2,005.81 49,434.09
2 Ewing Twp.	183,481		115,653,126	209,355,677				
3 Hamilton Twp.	258,231		212,560,480	388,402,454				
4 Hightstown Bor.	11,446		13,913,065	24,983,871				
5 Hopewell Bor.	20,287		6,791,439	12,291,477				
6 Hopewell Twp.	3,388		44,975,576	559,737,33				
7 Lawrence Twp.	21,432		71,777,511	133,218,876				
8 Pennington Bor.	25,061		8,061,274	14,639,318				
9 Princeton Bor.	60,141		52,991,926	99,986,657				
10 Princeton Twp.	17,327		63,742,206	146,737,517				
11 Washington Twp.	6,224		19,507,814	20,623,723				
12 West Windsor Twp.	50,566		37,935,044	72,802,400				
13 City of Trenton	3,195,073		170,750,569	367,454,361				
Totals	\$4,336,975		\$837,874,241	\$1,623,751,701	\$12,441,401.12	\$28,462.77	\$77,193.93	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,019,889.01
 Rate her \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.7662132771

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Continued)

TAXING DISTRICT		Section A— Continued		Section B		Section C—Local Taxes to Be Raised for 1—District School Purposes		Section D—Tax Levy	
		(a) County Library Taxes Apportioned	(b) As Required by District School Budget	(c) Regional Consolidated and Joint School Budgets	II	I	II	III	
1	East Windsor Twp.	\$14,173.68	\$1,156,653.93	.....	\$429,894.92	\$2,006,379.36	\$14,410.00	\$2,020,759.36	
2	Ewing Twp.	1,606,047.08	\$3,484,659.00	.....	1,074,10-57	6,221,298.10	193,810.00	6,415,084.10	
3	Hamilton Twp.	2,623,468.14	\$6,918,453.31	.....	659,49-54	10,521,415.99	541,000.00	11,062,415.99	
4	Hightstown Bor.	191,591.35	6,746.62	*\$534,323.07	220,417.75	973,381.79	22,870.00	996,251.79	
5	Hopewell Bor.	94,403.85	.....	*\$235,446.05	58,45-30	388,308.80	11,450.00	399,758.80	
6	Hopewell Twp.	590,522.14	20,750.97	**\$1,352,909.13	156,594.15	2,120,781.39	54,160.00	2,174,914.39	
7	Lawrence Twp.	1,019,641.57	35,529.18	2,439,371.75	914,227.86	4,409,010.36	91,560.00	4,500,630.36	
8	Pennington Bor.	112,435.77	.....	**\$300,247.40	81,520.83	494,207.00	14,010.00	508,217.00	
9	Princeton Bor.	767,611.70	.....	567,170.08	642,456.14	2,584,449.65	26,860.00	2,613,309.65	
10	Princeton Twp.	1,126,902.46	1,201,223.00	**\$1,211,882.75	334,870.02	4,584,833.75	44,800.00	4,629,633.75	
11	Washington Twp.	133,747.79	5,402.51	348,259.84	46,587.12	553,998.26	14,900.00	568,808.26	
12	West Windsor Twp.	19,634.19	1,080,887.00	.....	69,392.34	1,729,414.69	22,920.00	1,752,334.69	
13	City of Trenton	2,862,961.75	7,537,861.04	.....	10,540,516.54	21,186,635.33	527,526.00	21,714,185.33	
	Totals	\$12,364,207.19	\$159,000.00	\$23,577,885.02	\$5,928,630.18	\$305,323.00	\$15,739,139.08	\$57,774,184.47	\$59,354,454.47
Total County Taxes Appropriated Less: Bank Stock Taxes Due County					\$12,514,985.99				
Net County Tax Apportioned (12 A 111)					150,778.80				
Net Adjustments Net Total 12 A 11b) \pm					\$12,364,207.19				
Total County Taxes Apportioned (including Adjustments— Total 12 A 11)					77,771,193.93				
									\$0.026801566
									* East Windsor-Hightstown Consolidated School District.
									** Hopewell Valley Regional School District.
									*** Princeton Regional School District.

* Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

County Library Apportioned Rate Before Adjustments and
1966 Revisions) per \$100 Equalized Valuation \$0.026801566

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)		(b)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receivables from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 East Windsor Twp.	\$524.08	12,926.12	133,110.754	\$125,000.00	\$211,590.00	\$112,000.00	\$448,590.00
2 Ewing Twp.	12,926.12	20,855.475	418,000.00	1,365,516.00	230,000.00	2,013,516.00	
3 Hamilton Twp.	7,931.46	5,611,900	1,000,000.00	4,091,415.50	400,000.00	5,491,415.50	
4 Highstown Bor.	7,104.12	306,775	60,000.00	118,364.00	68,000.00	246,534.00	
5 Honeywell Bor.	2,436.34	306,775	20,000.00	41,262.00	14,000.00	75,262.00	
6 Honeywell Twp.	650.48	7,217.100	76,000.00	239,932.50	90,000.00	425,932.50	
7 Lawrence Twp.	2,676.14	43,635.370	157,500.00	682,112.00	150,000.00	989,612.00	
8 Pennington Bor.	1,900.74	4,031,265	31,800.00	50,000.00	20,000.00	101,800.00	
9 Pennington Twp.	21,882.86	71,215,200	179,000.00	667,487.79	50,000.00	896,487.79	
10 Princeton Twp.	2,442.98	14,433,700	160,000.00	474,958.50	154,000.00	788,958.50	
11 Washington Twp.	1,148.85	479,656	40,000.00	122,014.00	43,000.00	205,014.00	
12 West Windsor Twp.	1,157.66	1,431,100	150,000.00	211,700.00	40,000.00	401,700.00	
13 City of Trenton	87,973.94	90,415,860	1,572,030.00	3,688,911.00	1,200,000.00	6,460,961.00	
Totals	\$15,778.80	.....	\$303,250,005	\$3,989,463.29	\$2,571,000.00	\$18,548,813.29
***Bank Stock Tax Due Municipality	.....	.....	.....	.....	\$150,778.80	.....
Bank Stock Tax Due County	.....	.....	.....	.....	150,778.80	.....
Total Bank Stock Tax	.....	.....	.....	.....	\$301,557.60	.....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

MIDDLESEX COUNTY

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TAXING DISTRICT	1			2			3			4			
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	(c)	(d)	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property (e)	Tangible Personal Property Not Used in Business Other Than Tangible Household Personal Property and Personal Effects (f)		
1 Carteret Bor.	\$25,170,850	\$51,486,395	\$76,657,245	\$1,276,222	\$4,242,424	.....	\$3,190	.....	\$23,570	\$5,518,646	.....	
2 Cranbury Twp.	10,692,190	14,839,665	20,439,975	40,1,645	1,082,985	2,23,604	.....	.....	.....	1,461,390	.....	
3 Dunellen Bor.	15,401,215	20,291,500	35,692,715	20,738,837	2,414,580	2,732	.....	5,845	2,491,460	3,066,984	\$54,225	
4 East Brunswick Twp.	25,615,200	62,754,600	88,389,880	6,432,587	9,114,962	1,160	.....	610	12,085,452	190,985	.....	
5 Edison Twp.	50,149,259	157,697,109	207,846,368	2,968,720	.....	.....	.....	.....	.....	.....	.....
6 Elizabeth Bor.	55,310	23,536,065	3,110,975	137,750	811,521	.....	.....	.....	.....	615,915	.....	
7 Highland Park Bor.	7,148,100	32,865,450	40,013,550	360,447	282,056	.....	.....	.....	.....	1,191,968	.....	
8 Jamesburg Bor.	2,472,700	6,013,800	8,516,500	284,700	1,257,420	180	.....	4,230	327,03	1,576,530	43,040	
9 Madison Twp.	19,195,180	76,217,170	95,433,350	284,700	1,257,420	180	.....	4,230	327,03	1,576,530	43,040	
10 Metuchen Bor.	9,291,250	34,655,280	43,946,530	442,950	1,706,160	.....	.....	.....	.....	2,149,110	.....	
11 Middlesex Bor.	7,637,550	33,656,000	41,193,550	450,210	1,975,900	.....	.....	.....	.....	2,428,770	.....	
12 Monroe Twp.	3,656,825	16,733,100	20,389,925	228,140	696,925	.....	.....	.....	.....	921,355	.....	
13 Monroe Twp.	6,630,995	11,060,500	17,691,495	65,570	624,280	.....	.....	.....	.....	737,750	68,450
14 New Brunswick City	20,821,953	80,350,190	101,172,173	2,260,100	9,182,500	.....	.....	.....	.....	11,443,000	.....	
15 North Brunswick Twp.	22,604,050	53,216,050	75,820,683	3,167,176	5,012,643	302	.....	1,235	.....	8,811,356	.....	
16 Perth Amboy City	18,1,2,815	37,819,745	55,932,560	1,982,280	3,757,430	.....	7,610	.....	19,550	5,739,710	400
17 Piscataway Twp.	25,013,410	64,931,180	89,974,620	969,820	6,576,580	.....	.....	.....	59,938	7,575,560	.....	
18 Plainsboro Twp.	1,528,790	7,014,940	8,513,730	1,68,187	822,797	4,610	.....	17	10,8	1,055,362	1,590	
19 Sayreville Bor.	20,813,553	86,0,88,425	106,301,680	1,82,201	9,931,399	.....	.....	.....	.....	11,757,325	1,590
20 South Amboy City	1,3,81,425	15,325,850	19,707,275	109,684	610,655	.....	.....	.....	.....	720,319	.....	
21 South Brunswick Twp.	12,436,855	33,768,930	46,205,785	722,322	4,388,918	10,466	.....	.....	27,897	5,119,643	326,925
22 South Plainfield Bor.	23,140,200	45,292,875	68,333,075	807,633	3,425,132	338	.....	.....	167	4,233,330	.....	
23 South River Bor.	7,649,704	29,694,750	37,314,454	219,444	566,444	.....	.....	.....	.....	816,304	26,900
24 Westwood Bor.	2,344,230	16,166,360	18,510,590	99,223	2,175,332	125	.....	.....	.....	2,277,775	.....	
25 Woodbridge Twp.	40,071,930	197,480,774	237,552,764	1,581,198	8,937,599	10,211	.....	.....	.....	10,529,008	7,788
Totals	\$363,259,408	\$1,178,379,003	\$1,544,618,411	\$22,08,283	\$2,364,831	.....	\$42,355	.....	\$104,682,315	\$720,213	.....	

MIDDLESEX COUNTY

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Continued)

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(Continued)

MIDDLESEX COUNTY

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TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due on Bank Stock)					Section B—County Taxes (Less Tax Due on Bank Stock)				
	(a) — Adjustments Resulting from Total County Taxes Apportioned (Including Total Net Adjustments)		(a) — County Equalization Table Appeals (R. S. 51:2-37)		(b) — Appeals and Corrected Errors (R. S. 54:49; R. S. 54:453)					
9	10 ^a	11	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))							Add Under- payment
	(a) Amounts Reduced Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19								
True Value of Class 11 Railroad Property (C. 139, L. 1966)	\$33,069 92 91,650 2,632 460,2532	..... ..... ..... .....	\$80,574,109 19,988,717 24,853,923 103,129,212 291,407,697	\$162,783,069 36,319,864 47,886,338 184,652,935 512,050,754	\$814,791,67 181,944,118 239,688,73 97,312,88 2,563,012,45	..... ..... ..... ..... .....	..... ..... ..... ..... .....	..... ..... ..... ..... .....	\$21,767,91 69,31 6,722,64 6,054,97	\$39,50
1 Carteret Bor.	8,071	.....	4,037,406	7,764,254	38,802,56	.....	.....	.....	.....	.....
2 Cranbury Twp.	17,780	.....	44,639,313	85,852,902	429,326,18	.....	.....	.....	.....	.....
3 Dunellen Bor.	122,900	.....	9,550,549	18,441,918	92,307,92	.....	.....	.....	.....	.....
4 East Brunswick Twp.	58,000	.....	105,104,872	202,290,632	1,012,512,74	.....	.....	.....	.....	.....
5 Edison Twp.	12,700	.....	58,667,180	105,347,820	527,305,86	.....	.....	.....	.....	912,41
6 Flemington Bor.	7,400	.....	47,257,515	90,891,625	454,946,96	.....	.....	.....	.....	1,460,96
7 Highland Park Bor.	3,336	.....	22,180,133	43,501,822	217,742,51	.....	.....	.....	.....	63,01
8 Jamesburg Park Bor.	827,318	.....	26,515,941	45,016,972	225,326,44	.....	.....	.....	.....	736,02
9 Madison Twp.	188,608	.....	126,939,281	240,381,774	1,203,203,46	.....	.....	.....	.....	2,543,86
10 Metuchen Bor.	1,163,2936	.....	81,658,691	166,479,350	833,263,00	.....	.....	.....	.....	31,66
11 Middlesex Bor.	1,758	.....	185,087,778	247,988,714	1,241,254,13	.....	.....	.....	.....	6,632,01
12 Milltown Bor.	4,752	.....	103,677,197	203,227,135	1,017,250,00	.....	.....	.....	.....	1,808,62
13 Monroe Twp.	4,752	.....	163,862,437	282,046,733	1,414,736,17	.....	.....	.....	.....	5,101,91
14 New Brunswick City	25,998,735	.....	25,998,735	32,436,727	262,465,19	.....	.....	.....	.....	4,231,93
15 North Brunswick Twp.	.....	.....	47,801,137	99,949,360	500,284,45	.....	.....	.....	.....	99,45
16 Perth Amboy City	467,370	.....	72,626,465	145,596,265	728,765,01	.....	.....	.....	.....	.....
17 Piscataway Twp.	343,455	.....	41,308,322	79,469,172	397,713,13	.....	.....	.....	.....	.....
18 Plainfield Twp.	3,192	.....	21,629,090	42,013,888	213,298,06	.....	.....	.....	.....	128,94
19 South Plainfield Bor.	196,423	.....	422,336,266	674,264,926	3,374,937,84	.....	.....	.....	.....	11,696,42
20 South Amboy City	3,839,100	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 South Brunswick Twp.	6,010,375	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 South Plainfield Bor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 South River Bor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Spotswood Bor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Woodbridge Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$14,514,495	.....	\$2,143,741,065	\$3,808,303,999	\$19,062,020,00	.....	.....	.....	.....	\$14,733,02

^a Includes equalization of tangible personal property used in business.

MIDDLESEX COUNTY

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES									
Section A— Continued		Section B		Section C—Local Taxes to be Raised for I—District School Purposes			Section D—Tax Levy		
III		County Library Taxes		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II	I	II
TAXING DISTRICT									
1 Carteret Bor.	\$733,203.76	.....	.....	\$2,203,130.47	.....	.....	\$1,855,458.27	\$4,854,612.50	\$147,040.00
2 Cranbury Twp.	182,003.68	.....	.....	520,375.00	.....	.....	801,503.25	\$9,460.00	\$1,001,682.50
3 Dunellen Bor.	239,619.42	.....	.....	799,354.50	.....	.....	371,046.26	1,410,920.18	1,497,990.18
4 East Brunswick Twp.	907,520.24	.....	.....	4,652,121.00	.....	.....	1,255,224.50	6,875,357.74	7,015,145.74
5 Edison Twp.	2,556,957.68	.....	.....	7,350,095.00	.....	.....	713,056.85	11,484,749.53	11,818,729.53
6 Helmetta Bor.	38,862.56	.....	.....	115,822.00	.....	.....	43,100.00	197,204.56	201,704.56
7 Highland Park Bor.	427,889.40	.....	.....	1,853,336.00	.....	.....	531,013.87	2,817,839.27	2,879,249.27
8 Jamesburg Bor.	91,771.24	.....	.....	388,044.00	.....	.....	90,311.13	570,156.37	61,410.00
9 Metuchen Bor.	1,016,450.90	.....	.....	3,985,387.09	.....	.....	1,066,512.17	6,031,749.86	591,036.86
10 Metuchen Bor.	526,313.45	.....	.....	1,845,456.11	.....	.....	813,510.86	3,185,460.42	6,310,839.86
11 Middlesex Bor.	473,436.00	.....	.....	1,547,495.25	.....	.....	466,201.92	2,487,183.17	83,310.00
12 Milltown Bor.	217,673.50	.....	.....	692,652.50	.....	.....	62,006.48	972,338.48	41,800.00
13 Monroe Twp.	226,082.46	.....	.....	486,922.00	.....	.....	299,915.26	1,012,899.72	27,000.00
14 New Brunswick City	1,200,639.60	.....	.....	2,668,378.90	.....	.....	2,654,388.51	7,318,959.76	7,469,090.00
15 North Brunswick Twp.	\$33,261.34	.....	.....	2,460,212.00	.....	.....	368,484.48	3,661,057.82	80,560.00
16 Perth Amboy City	1,234,572.12	.....	.....	3,365,911.01	.....	.....	4,247,731.16	8,918,394.29	181,120.00
17 Piscataway Twp.	1,015,421.38	.....	.....	4,118,215.80	.....	.....	559,861.33	5,993,498.51	143,230.00
18 Plainsboro Twp.	102,228.28	.....	.....	240,612.00	.....	.....	7,094.54	3,493,634.82	4,070.00
19 Sayreville Bor.	1,419,857.68	.....	.....	3,921,837.00	.....	.....	207,295.64	5,548,790.72	175,660.00
20 South Amboy City	266,637.12	.....	.....	420,217.00	.....	.....	239,469.42	910,880.54	51,500.00
21 South Brunswick Twp.	500,3,3.90	.....	.....	1,338,188.00	.....	.....	1,375,377.39	3,213,919.29	74,810.00
22 South Plainfield Bor.	728,167.38	.....	.....	2,650,332.69	.....	.....	815,100.00	4,200,200.09	131,640.00
23 South River Bor.	396,063.32	.....	.....	1,145,482.69	.....	.....	440,594.03	1,982,130.04	103,110.00
24 Spotswood Bor.	213,169.12	.....	.....	768,103.00	.....	.....	1,214,153.06	46,000.00	1,260,233.06
25 Woodbridge Twp.	3,363,261.42	.....	.....	10,768,379.86	.....	.....	1,630,829.41	15,763,070.69	597,330.00
Totals	\$19,011,403.05	.....	.....	\$60,893,003.68	.....	.....	\$1,194,554.75	\$20,803,011.23	\$101,906,972.71
								\$3,013,800.00	\$104,920,772.71

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Concluded)

TAXING DISTRICT	Rank Stock • • • Tax Due Municipality	Number of Tolls Assessed	13	14	15	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
						(a) Total Amount of Exempt Property	(b) Surplus Revenue Appropriated	(c) Miscellaneous Revenues Anticipated
1 Carteret Bor.	\$5,901.16	.....	\$8,430,450	\$58,000.00	\$430,095.02	\$156,000.00	\$438,095.02	\$158,995.00
2 Cranbury Twp.	4,561.40	.....	633,500	50,000.00	81,995.00	18,000.00	155,000.00	232,739.35
3 Dunellen Bor.	6,703.84	.....	1,493,500	28,000.00	141,739.35	63,000.00	235,892.00	1,098,214.00
4 East Brunswick Twp.	3,865.50	.....	10,615,683	146,000.00	716,322.00	180,000.00	4,886,781.60	
5 Edison Twp.	17,146.50	.....	81,129,007	1,200,000.00	3,156,784.60			
6 Elizabeth Bor.	2,837.34	.....	175,460	13,000.00	17,750.00	3,000.00	33,750.00	
7 Highland Park Bor.	3,628.56	.....	9,598,050	180,000.00	298,906.00	61,000.00	539,906.00	
8 Jamesburg Bor.	1,202.74	.....	3,46,000	90,000.00	67,299.00	33,000.00	190,299.00	
9 Marlton Twp.	8,320.84	.....	13,311,370	240,000.00	635,690.15	275,000.00	630,690.15	
10 Metuchen Bor.	.....	7,311,160	250,000.00	292,100.98	90,000.00	90,000.00	632,100.98	
11 Middlesex Bor.	334,08	.....	5,012,850	40,000.00	530,000.00	66,000.00	686,000.00	
12 Milltown Bor.	2,981.40	.....	2,812,125	55,000.00	290,156.00	20,000.00	365,156.00	
13 Monroe Twp.	252,74	.....	3,276,555	292,200.00	181,071.00	100,000.00	573,271.00	
14 New Brunswick City	22,212.50	.....	54,150,175	650,000.00	1,933,449.01	241,000.00	2,844,449.01	
15 North Brunswick Twp.	9,208.42	.....	5,715,740	255,000.00	554,786.92	57,000.00	826,786.92	
16 Perth Amboy City	15,188.84	.....	15,374,531	650,000.00	830,088.19	200,000.00	1,680,088.19	
17 Piscataway Twp.	632,16	.....	14,851,530	120,000.00	941,797.00	205,000.00	1,296,797.00	
18 Plainboro Twp.	205,46	.....	3,101,410	37,600.00	69,000.00	24,400.00	109,000.00	
19 Sayreville Bor.	2,701,33	.....	10,135,950	704,000.00	1,748,558.48	101,404.52	2,553,963.00	
20 South Amboy City	5,123,58	.....	7,826,825	148,729,20	3,539,924.00	30,000.00	718,729,20	
21 South Brunswick Twp.	346,46	.....	9,442,200	70,000.00	435,791.15	80,000.00	585,791.15	
22 South Plainfield Bor.	1,470,62	.....	7,803,875	200,000.00	831,124.29	80,000.00	1,111,124.29	
23 South River Bor.	8,747,48	.....	4,868,153	33,000.00	435,312.00	74,000.00	563,312.00	
24 Springfield Bor.	1,110,06	.....	1,335,820	147,900.00	159,070.00	23,000.00	369,970.00	
25 Woodbridge Twp.	13,718,30	.....	48,578,823	906,290.00	5,556,225.72	304,000.00	6,706,515.72	
Totals	\$138,012.34	.....	\$329,325,776	\$6,533,719.20	\$21,336,365.89	\$2,692,696.52	\$30,612,781.61	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget for \$100 to be applied to Col. 11 for apportionment of County Taxes	\$4,862,780.00							† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
Total County Taxes Appropriated	\$0,501,539							** Bank Stock Tax Due Municipality
Less: Rank Stock Tax Due County	19,014,453.39							Bank Stock Tax Due County
Net County Taxes Appropriated (12 A III)	138,012.34							138,012.34
Total County Taxes Appropriated (Net Total 12 A IIb)	\$19,011,463.05							\$276,024.68
Total County Taxes Appropriated (including Adjustments—Total 12 A I)	50,616.95							
	\$19,062,020.00							

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967
 County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					
				(a)	(b)	(c)	(d)	(e)	(f)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other than Household Personal Property and Personal Effects)
1 Allenhurst Bor.	\$2,359,160	\$6,861,052	\$9,220,212	\$48,749	\$223,945	.....	.....	\$222,694	.....
2 Allentown Bor.	660,000	4,322,100	5,042,100	21,013	188,162	.....	.....	209,175	9,382,375
3 Asbury Park City	21,151,150	55,634,840	76,815,990	3,165,467	6,676,908	.....	.....	828,103	.....
4 Atlantic Highlands Bor.	4,229,300	18,459,400	22,688,700	153,906	674,197	.....	.....	317,632	.....
5 Avon-by-the-Sea Bor.	5,288,100	12,466,820	17,754,920	80,581	237,051	.....	.....	.....	.....
6 Belmar Bor.	11,003,200	29,632,648	40,632,848	391,917	802,461	.....	.....	1,191,378	817,223
7 Bradley Beach Bor.	5,432,515	19,662,237	25,099,752	200,855	616,538	.....	.....	.....	.....
8 Brielle Bor.	6,872,650	20,937,250	27,799,900	118,158	300,393	.....	.....	418,554	.....
9 Colts Neck Twp.	19,680,300	20,301,200	40,981,500	14,803	824,125	.....	.....	987,922	.....
10 Deal Bor.	7,371,600	17,198,300	24,569,900	29,047	292,126	.....	.....	321,173	.....
11 Eatontown Bor.	11,221,300	42,295,875	53,450,175	1,111,336	2,563,803	.....	.....	188	3,705,332
12 Englishtown Bor.	428,532	3,254,337	4,525,869	78,716	280,042	.....	.....	.....	358,753
13 Fair Haven Bor.	7,148,800	26,394,025	33,532,825	59,775	196,677	.....	.....	.....	256,452
14 Farmington Bor.	9,615,900	37,451,320	46,670,220	107,977	337,185	.....	.....	455,162	.....
15 Freehold Bor.	9,833,490	33,931,200	33,820,600	823,683	4,176,714	.....	.....	5,000,397	.....
16 Freehold Twp.	19,165,347	44,777,395	63,912,742	580,583	1,935,435	22,592	63,379	2,621,799	.....
17 Highlands Bor.	2,682,270	11,069,375	13,611,645	35,526	275,626	.....	.....	311,152	.....
18 Holmdel Twp.	20,347,025	62,125,875	82,472,449	1,192,449	10,684,643	.....	.....	11,933,763	.....
19 Howell Twp.	16,991,575	61,422,425	78,414,000	521,115	2,209,331	76,844	60,927	2,168,217	.....
20 Interlaken Bor.	1,932,562	7,501,588	9,488,150	.....	34,836	.....	.....	34,836	.....
21 Keansburg Bor.	6,146,050	23,039,050	29,185,700	171,125	525,950	.....	.....	687,075	.....
22 Keyport Bor.	7,201,815	23,619,055	30,820,870	468,890	2,141,585	.....	.....	2,610,485	.....
23 Little Silver Bor.	2,046,150	46,930,207	48,976,357	208,079	523,915	2,002	606	734,602	.....
24 Loch Arbour Village	673,400	1,778,600	2,456,000	2,705	62,231	.....	.....	618,936	.....
25 Long Branch City	21,527,700	100,636,550	122,164,250	1,276,736	4,340,435	164	1,224	5,618,559	.....
26 Manalapan Twp.	11,077,690	29,940,580	40,981,670	95,017	521,654	15,313	28,396	660,380	.....
27 Manasquan Bor.	10,362,850	27,899,000	38,261,850	225,253	646,297	.....	.....	889,550	.....
28 Marlboro Twp.	15,291,317	21,761,742	33,053,317	379,226	1,028,145	3,787	29,492	1,440,650	.....
29 Matawan Bor.	8,000,805	31,577,280	39,558,085	202,662	665,801	.....	.....	868,463	.....
30 Matawan Twp.	10,558,850	57,859,500	68,418,350	376,070	2,407,667	2,407,667	2,407,667	2,783,737	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Faillout Shelters (N. J. S. A. 54:4-3.48)		(c) Total Deductions (col. a + b)	NET VALUATION TAXABLE (cols 3 + 4(e) + 4(f) — 5(c))		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All) available prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) (County Equal. Table—Aver. Assessed to Real Property (R. S. 54:3-17 R. S. 54:3-19))	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	
		(a)	(b)		(c)							
1 Allenhurst Borough	\$9,492,906	\$2,881	\$2,249	1,972	1,972	1,972	97.43	97.00	
2 Allentown Bor.	8,251,235	4,355	4,355	7,196	7,196	7,196	93.92	88.00	
3 Asbury Park City	86,658,365	4,946	4,946	5,089	5,089	5,089	99.55	101.00*	
4 Atlantic Highlands Bor.	23,516,803	4,008	3,969	2,947	2,947	2,947	80.51	80.00	
5 Avon-by-the-Sea Bor.	18,032,552	2,555	2,548	.....	.....	.....	87.95	84.00	
6 Belmar Bor.	41,827,226	2,809	3,017	2,802	2,802	2,802	99.57	93.00	
7 Bradley Beach Bor.	2,916,975	3,518	3,518	3,034	3,034	3,034	84.45	83.00	
8 Brielle Bor.	2,324,844	3,416	3,416	2,633	2,633	2,633	82.90	81.00	
9 Colts Neck Typd.	49,969,122	2,212	2,212	2,202	2,202	2,202	99.30	100.00	
10 Deal Bor.	24,891,073	3,511	3,933	3,933	3,933	3,933	93.56	87.00	
11 Eatontown Bor.	57,155,507	3,379	5,300	3,246	3,246	3,246	86.72	85.00	
12 Englishtown Bor.	3,613,095	4,936	4,561	4,669	4,669	4,669	74.56	80.00	
13 Fair Haven Bor.	33,739,277	4,638	8,547	8,547	8,547	8,547	77.62	79.00	
14 Farmingdale Bor.	5,269,852	3,758	1,892	1,892	1,892	1,892	94.00	94.00	
15 Freehold Bor.	51,670,617	3,965	4,263	3,934	3,934	3,934	94.24	93.00	
16 Freehold Twp.	66,564,541	3,316	3,636	3,301	3,301	3,301	91.59	92.00	
17 Highlands Bor.	13,932,797	4,725	5,173	4,776	4,776	4,776	81.41	82.00	
18 Holmdel Twp.	94,425,663	2,251	1,065	1,065	1,065	1,065	98.58	95.00	
19 Howell Twp.	81,242,617	3,191	2,539	2,539	2,539	2,539	99.02	102.00*	
20 Interlaken Bor.	9,522,986	2,885	4,254	2,885	2,885	2,885	89.31	88.00	
21 Keansburg Bor.	29,892,775	4,466	7,942	4,332	4,332	4,332	86.99	88.00	
22 Keyport Bor.	33,431,355	4,194	4,181	4,181	4,181	4,181	84.52	87.00	
23 Little Silver Bor.	49,710,959	2,851	5,448	2,812	2,812	2,812	99.53	95.00	
24 Long Branch City	2,522,936	5,119	4,005	4,005	4,005	4,005	83.02	85.00	
25 Long Branch City	127,782,809	4,03	5,577	5,577	5,577	5,577	94.48	93.00	
26 Manalapan Twp.	41,612,450	3,677	5,169	3,653	3,653	3,653	79.24	90.00	
27 Manasquan Bor.	39,151,200	2,938	7,236	3,200	3,200	3,200	85.56	81.00	
28 Marlboro Twp.	38,633,929	4,466	4,454	3,324	4,454	4,454	87.30	100.00	
29 Matawan Bor.	40,393,548	3,310	3,875	3,875	3,875	3,875	85.00	82.00	
30 Matawan Twp.	71,202,087	4,000	7,057	4,000	4,000	4,000	82.40	82.00	

* Denotes municipalities in which common level of 100% is applied.

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966) R. S. 54:3-17 R. S. 54:3-19	9		10 ^{\$} Equalization		11		12—APPORTIONMENT OF TAXES			
		(a)		(b)		Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9— 10(a) + 10(b))		Total County Taxes Appportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)	
		Amounts Deducted Under R. S. 54:3-17	Amounts Under R. S. 54:3-19	Amounts Added Under R. S. 54:3-17	Amounts Under R. S. 54:3-19	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	\$2,100	.....	.....	\$251,641	\$9,746,647	\$54,330.25	.....	.....	.....	.....	.....
2 Allentown Bor.	132,866	.....	.....	5,699,645	6,245,920	34,166.32	.....	.....	.....	.....	.....
3 Asbury Park City	20,335	.....	.....	347,234	87,188,495	455,731.81	.....	.....	.....	.....	.....
4 Atlantic Highlands Bor.	.....	.....	.....	5,699,645	29,236,781	162,973.15	.....	.....	.....	.....	.....
5 Avon-by-the-Sea Bor.	.....	.....	.....	2,493,465	20,577,017	114,701.45	.....	.....	.....	.....	.....
6 Belmar Bor.	11,416	.....	.....	199,849	42,088,491	284,333.09	.....	.....	.....	.....	.....
7 Bradley Beach Bor.	20,216	.....	.....	4,789,065	30,726,256	171,217.55	.....	.....	.....	.....	.....
8 Brielle Bor.	421	.....	.....	5,839,573	34,088,448	190,017.55	.....	.....	.....	.....	.....
9 Colts Neck Twp.	.....	.....	.....	345,126	50,314,548	250,290	.....	.....	.....	.....	.....
10 Deal Bor.	.....	.....	.....	1,655,269	26,546,342	147,975.96	.....	.....	.....	.....	.....
11 Eatontown Bor.	5,379	.....	.....	8,839,055	65,939,941	367,900.21	.....	.....	.....	.....	.....
12 Englishtown Bor.	60	.....	.....	1,200,074	4,813,229	26,330.15	.....	.....	.....	.....	.....
13 Fair Haven Bor.	16,337	.....	.....	9,736,613	43,525,890	242,624.22	.....	.....	.....	.....	.....
14 Farmingdale Bor.	50,304	.....	.....	336,372	5,622,561	31,341.57	.....	.....	.....	.....	.....
15 Freehold Bor.	.....	.....	.....	3,228,881	54,840,002	306,305.08	.....	.....	.....	.....	.....
16 Freehold Twp.	8,278	.....	.....	6,099,347	72,672,166	405,092.87	.....	.....	.....	.....	.....
17 Highlands Bor.	.....	.....	.....	3,183,375	17,136,172	95,521.32	.....	.....	.....	.....	.....
18 Holmdel Twp.	5,433	.....	.....	1,563,303	95,989,966	535,072.13	.....	.....	.....	.....	.....
19 Howell Twp.	.....	.....	.....	776,062	82,063,712	457,443.70	.....	.....	.....	.....	.....
20 Interlaken Bor.	.....	.....	.....	1,140,438	10,663,424	59,440.60	.....	.....	.....	.....	.....
21 Keansburg Bor.	2,263	.....	.....	4,459,993	34,345,031	191,447.81	.....	.....	.....	.....	.....
22 Keyport Bor.	5,117	.....	.....	6,034,073	38,471,415	220,023.73	.....	.....	.....	.....	.....
23 Little Silver Bor.	438	.....	.....	269,397	49,381,334	273,008.48	.....	.....	.....	.....	.....
24 Loch Arbour Village	206,742	.....	.....	514,397	3,087,126	16,929.70	.....	.....	.....	.....	.....
25 Long Branch City	92	.....	.....	7,560,354	135,519,905	765,589.15	.....	.....	.....	.....	.....
26 Manalapan Twp.	7,200	.....	.....	10,810,116	52,452,288	292,382.03	.....	.....	.....	.....	.....
27 Matawan Bor.	1,078	.....	.....	6,666,128	45,824,728	265,438.62	.....	.....	.....	.....	.....
28 Marlboro Twp.	15,098	.....	.....	3,225,966	41,681,173	282,232.05	.....	.....	.....	.....	.....
29 Matawan Bor.	13,177	.....	.....	5,908,618	46,315,264	258,172.89	.....	.....	.....	.....	.....
30 Matawan Twp.	.....	.....	.....	15,224,690	86,439,954	431,837.97	.....	.....	.....	.....	.....

^{\$} Includes equalization of Tangible Personal Property Used in Business.

Section A—County Taxes
(Less Tax Due County on Bank Stock)

II—Adjustments Resulting from

(b)—Appeals and
Corrected Errors
(R. S. 54:4-49;
R. S. 54:4-153)

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class 11 Railroad Property (C. 139, L. 1966)	9		108		11		12—APPROPRIATION OF TAXES			
		(a)		(b)		Net Valuation on Which County Taxes are Apportioned Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (Including Total Net Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)	
		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19		Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19				II—Adjustments Resulting from			
31 Middletown Twp.	\$1,569			\$46,355,907	\$293,810,294	\$1,637,772,22			\$1,609,29		
32 Millstone Twp.				5,306,650	18,684,023	10,114,119,43			224,07		\$241,27
33 Monmouth Beach Bor.	69,198			3,005,244	14,543,125	8,1068,70			63,96		81,68
34 Neptune Twp.				4,353,740	143,019,217	79,722,96			740,25		
35 Neptune City Bor.				4,719,161	26,505,506	147,718,34				1,25	
36 New Shrewsbury Bor.				160,159	39,822,281	221,919,93			1,225,38		78,49
37 Ocean Twp.	5,159			5,578,522	104,717,484	58,721,50			812,79		9,31
38 Oceanport Bor.	2,143			3,987,737	34,486,120	192,234,28			137,91		103,74
39 Raritan Twp.	16,581			11,543,212	86,937,373	484,722,19			3,291,54		388,72
40 Red Bank Bor.				14,684,961	88,898,398	495,511,95			1,474,71		
41 Roosevelt Bor.				22,414,880	3,310,5887	18,485,71					
42 Rumson Bor.				22,285,571	79,732,559	44,459,64					
43 Sea Bright Bor.				769,749	12,429,213	69,283,55					
44 Sea Girt Bor.	12,694			7,356,474	38,873,559	216,630,96					
45 Shrewsbury Bor.				692,624	30,513,362	170,256,36					
46 Shrewsbury Twp.				15,316	725,087	4,041,82					
47 South Belmar Bor.				1,775,399	10,460,249	58,208,05					
48 Spring Lake Bor.	3,500			1,500	57,950,518	323,030,16			57,00		
49 Spring Lake Heights Bor.	1,418			2,739,751	20,155,081	112,227,93					
50 Spring Beach Bor.	2,292			3,034,704	23,769,744	132,498,51					
51 Upper Freehold Twp.	1,504				1,142,790	101,910,97					
52 Wall Twp.					18,282,451	559,236,22			22,79		
53 West Long Branch Bor.					100,324,915	223,648,90			53,19		28,08
					40,121,788				18,56		76,30
					2,334,881						
Totals	.....	.....	.....	.....	\$281,021,999	\$2,613,297,960	\$14,567,177,85	.....	\$39,335,08	\$6,148,81	

Includes equalization of Tangible Personal Property Used in Business.

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967--(Continued)

12—APPOINTMENT OF TAXES

TAXING DISTRICT	Section A—Continued		Section B		Section C—Local Taxes to Be Raised for		Section D—Tax Levy	
			1—District School Purposes		II		III	
	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy [Cols. A III + B + C II, C]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Allenhurst Borough	\$54,330.25	\$1,652.41	\$50,500.00	R\$ 136,416.03	.....	\$163,855.58	\$270,358.24	\$273,568.24
2 Allentown Bor.	34,816.32	1,058.91	1,625,642.12	.....	48,202.76	220,344.02	225,520.00	225,520.00
3 Asbury Park City	482,429.19	4,835.41	189,365.00	R\$20,213.98	2129,555.01	4,237,455.62	4,286,146.62	4,286,146.62
4 Atlantic Highlands Bor.	102,334.34	114,649.45	158,.....	.....	238,389.61	915,215.34	912,678.34	912,678.34
5 Avon-by-the-Sea Bor.	.....	.....	.....	174,300.38	447,840.83	412,160.83	412,160.83	412,160.83
6 Belmar Bor.	233,3-0-80	7,087.68	491,172.00	.....	40,212.04	1,138,52.61	1,175,322.61	1,175,322.61
7 Bradley Beach Bor.	171,193.23	5,778.12	414,906.00	.....	310,879.3	597,010.08	22,670.00	22,670.00
8 Brielle Bor.	189,853.16	449,605.00	609,655.50	R\$19,384.66	296,941.66	942,599.94	965,159.94	965,159.94
9 Colts Neck Twp.	279,406.70	8,501.52	609,617.50	.....	1,886,927.78	1,886,927.78	1,105,391.78	1,105,391.78
10 Deal Bor.	147,937.06	49,491.01	569,617.50	.....	247,574.02	869,637.59	11,500.00	11,500.00
11 Eatontown Bor.	367,516.44	11,174.92	688,503.00	R\$26,606.80	302,116.40	1,895,917.56	35,730.00	1,931,647.56
12 Englishtown Bor.	26,820.25	815.72	R\$4,005.72	R54,115.75	280,3-0-38	173,830.92	5,210.00	179,050.92
13 Fair Haven Bor.	242,555.40	7,377.01	566,491.00	R54,115.75	217,051.71	1,549,211.87	35,330.00	1,549,211.87
14 Farmingdale Bor.	31,301.57	951.63	726,269.45	R57,860.98	23,376.57	190,143.52	6,800.00	197,003.52
15 Freehold Bor.	302,153.80	707,98.42	R446,325.59	.....	538,586.53	53,730.00	2,048,787.34	2,048,787.34
16 Freehold Twp.	404,465.40	12,296.90	1,117,567.65	R454,788.44	173,100.27	2,162,222.86	45,530.00	2,207,750.86
17 Hillsborough Bor.	95,223.77	2,894.39	108,544.00	R25,511.27	223,933.83	646,107.26	21,550.00	667,097.26
18 Holmdel Twp.	534,718.72	16,259.38	1,253,671.00	.....	304,416.66	2,109,055.76	26,750.00	2,153,845.76
19 Howell Twp.	456,568.64	13,888.83	1,114,894.50	R917,651.40	.....	2,503,303.37	2,583,438.37	2,583,438.37
20 Little Silver Twp.	59,440.60	1,807.84	105,909.00	.....	96,374.59	263,532.03	8,700.00	272,232.03
21 Keansburg Bor.	191,205.32	5,812.97	537,871.50	.....	556,273.87	1,291,106.60	43,130.00	1,331,596.60
22 Keyport Bor.	219,164.05	8,277.78	729,502.00	.....	413,827.05	1,362,5-3.72	39,510.00	1,402,143.72
23 Little Silver Bor.	277,882.68	8,442.78	810,009.35	J65,741.42	284,522.96	1,382,807.77	36,400.00	1,417,267.77
24 Long Branch Village	16,912.20	514.20	.....	.....	45,300.00	128,467.82	1,450.00	129,911.82
25 Matawan Twp.	733,993.67	3,186,120.38	3,186,120.38	.....	1,156,519.20	5,096,663.25	121,50.00	5,218,113.25
26 Manalapan Twp.	291,8-4.37	8,874.47	R774,403.28	R417,349.75	1,5,5.33	1,494,097.40	37,530.00	1,531,427.40
27 Manasquan Bor.	254,632.99	7,742.82	522,016.00	.....	327,636.70	1,112,648.51	1,150,488.51	1,150,488.51
28 Marlboro Twp.	227,218.30	6,911.39	550,446.20	R29,441.95	336,609.31	1,314,405.45	33,820.00	1,332,825.45
29 Matawan Bor.	257,354.19	431,311.63	576,355.97	R1,712,684.11	576,355.97	2,770,351.71	77,960.00	2,848,311.71

R—Denotes Regional School.
J—Denotes Joint School.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	Section A— Continued		Section B		Section C—Local Taxes to be Raised for I—District School Purposes		Section D—Tax Levy	
	III	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, e + CII]	Add; Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)
31 Middletown Twp.	\$1,436,162.33	...\$3,168.24	\$5,506,104.25	...\$3,000,012.50	...\$102,559.45	\$1,402,421.38	\$8,514,688.56	\$281,890.00
32 Millstone Twp.	104,166.33	2,463.52	154,724.00	2,819,312.05	380,326.36	73,000.00	516,777.37	11,490.00
33 Monmouth Beach Bor.	80,998.74	...\$96,594.30	24,229.64	17,721.88	126,707.48	170,607.46	511,413.17	9,760.00
34 Neptune Twp.	147,747.09	4,493.61	582,918.02	1460,774.07	1058,759.76	1,119,532.70	4,759,631.78	521,173.17
35 Neptune City Bor.	...\$20,833.04	6,707.24	17,721.88	1269,410.70	1239,410.76	202,623.16	735,290.22	4,934,571.73
36 New Shrewsbury Bor.	192,076.37	5,840.70	501,391.79	1,029,391.75	1,029,391.75	207,391.01	1,484,448.72	32,840.00
37 Ocean Twp.	481,624.39	14,633.76	2,102,624.39	1,559,050.96	1,559,050.96	538,828.38	3,406,766.26	768,130.22
38 Oceanport Bor.	494,455.96	...\$1,711.39	93,281.00	662,328.45	1,059,243.98	189,9-70	1,157,705.04	3,508,730.00
39 Raritan Twp.	18,455.71	13,514.68	2,102,707.48	182,588.60	181,431.38	140,041.45	27,010.00	1,185,715.04
40 Red Bank Bor.	...\$1,711.39	2,102,707.48	182,588.60	181,431.38	181,431.38	211,533.91	647,428.96	3,102,127.24
41 Roosevelt Bor.	44,475.06	6,590.49	6,590.49	475,510.50	475,510.50	1,091,612.06	3,058,118.02	55,600.00
42 Rumson Bor.	69,308.48	2,102,707.48	182,588.60	181,431.38	181,431.38	9,044.00	121,312.03	5,750,778.02
43 Sea Bright Bor.	21,088.10	16,630.96	16,630.96	16,630.96	16,630.96	474,031.60	2,190,717.77	127,092.03
44 Sea Girt Bor.	16,630.96	5,151.23	5,151.23	475,510.50	475,510.50	140,041.45	355,451.51	2,338,557.77
45 Shrewsbury Bor.	4,020.49	144,705.87	144,705.87	132,632.44	132,632.44	211,533.91	647,428.96	362,355.96
46 Shrewsbury Twp.	58,251.65	1,771.39	145,926.00	219,695.00	219,695.00	35,761.24	117,171.24	815,258.41
47 South Belmar Bor.	323,030.6	3,413.33	365,137.00	450,204.00	450,204.00	85,100.00	291,098.41	15,000.00
48 Spring Lake Bor.	112,229.29	4,024.22	132,451.77	...\$1,711.39	...\$1,711.39	377,737.45	950,402.61	20,190.00
49 Spring Lake Heights Bor.	...\$1,711.39	...\$1,711.39	132,451.77	...\$1,711.39	...\$1,711.39	129,833.19	610,612.81	635,112.81
50 Union Beach Bor.	...\$1,711.39	...\$1,711.39	132,451.77	...\$1,711.39	...\$1,711.39	187,351.12	774,038.41	41,220.00
51 Union Freedland Twp.	101,888.18	3,098.65	2,219,518.98	1255,039.47	1255,039.47	50,141.00	410,874.33	421,344.33
52 Wall Twp.	539,211.11	17,097.80	2,219,518.98	432,562.20	139,124.62	606,328.55	3,402,120.71	102,9-60
53 West Long Branch Bor.	223,706.61	6,804.37	6,804.37	...\$1,711.39	...\$1,711.39	173,420.96	1,225,927.79	40,510.00
Totals	\$14,533,991.58	\$2,922,581.53	\$36,591,030.14	\$11,584,414.65	...\$1,711.39	\$80,863,169.97	\$2,222,872.00	\$83,086,041.97

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	13		14		15		16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * *	Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	(b)	(c)	Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Allenhurst Borough	\$4,892.79			\$596,735	\$30,000.00	\$197,547.00	\$2,900.00	\$290,447.00		
2 Eatontown Bor.	1,027.24			244,250	32,000.00	15,000.00	11,000.00	58,000.00		
3 Asbury Park City	19,137.20			13,722,500	.....	1,193,735.04	250,000.00	1,443,735.04		
4 Atlantic Highlands Bor.	2,497.200			2,497.200	150,000.00	30,122.00	130,000.00	319,122.00		
5 Avon-by-the-Sea Bor.	399.62			526,550	100,000.00	133,542.00	13,000.00	133,542.00		
6 Belmar Bor.	3,387.96			7,929,150	260,000.00	398,888.00	48,000.00	706,888.00		
7 Bradley Beach Bor.	4,510.26			3,504,610	70,000.00	252,141.00	42,000.00	372,141.00		
8 Brielle Bor.	658.34			1,039,532	53,000.00	79,727.00	13,000.00	174,727.00		
9 Colts Neck Twp.	258.72			7,490,700	95,000.00	251,893.00	13,000.00	359,893.00		
10 Deal Bor.	1,215.98			803,900	192,000.00	293,369.33	19,000.00	504,369.33		
11 Eatontown Bor.	6,288.55			10,441,580	400,000.00	178,264.75	30,000.00	608,264.75		
12 Englishtown Bor.	491.52			245,500	10,500.00	15,284.00	15,800.00	41,584.00		
13 Fair Haven Bor.	4,070.77			2,078,000	80,000.00	92,714.00	50,000.00	222,714.00		
14 Farmingdale Bor.	2,328.92			819,750	13,000.00	16,927.00	8,033.00	37,065.00		
15 Freehold Bor.	17,377.47			16,216,400	61,000.00	160,092.00	80,000.00	307,092.00		
16 Freehold Twp.	94.73			3,945,610	275,000.00	199,397.00	80,000.00	554,597.00		
17 Highlands Bor.	.....			3,034,600	65,000.00	71,937.00	90,000.00	296,937.00		
18 Howell Twp.	381.49			5,131,100	183,000.00	184,937.00	35,000.00	402,937.00		
19 Howell Twp.	591.83			9,677,800	280,087.00	47,319.00	125,000.00	882,406.00		
20 Interlaken Bor.	.....			139,400	12,000.00	25,203.00	3,200.00	40,403.00		
21 Kearsburg Bor.	2,842.36			2,700,650	53,600.00	272,396.00	135,000.00	460,996.00		
22 Keppert Bor.	6,662.11			3,657,385	90,000.00	101,077.00	90,000.00	287,077.00		
23 Little Silver Bor.	1,708.61			2,201,050	75,000.00	122,676.00	46,000.00	243,676.00		
24 Loch Arbour Village	.....			124,019	25,000.00	34,353.00	5,500.00	64,853.00		
25 Long Branch City	14,650.80			26,592,425	558,400.00	1,233,187.88	255,000.00	2,046,587.88		
26 Manalapan Twp.	137.09			2,214,970	220,000.00	139,174.00	135,000.00	554,174.00		
27 Manasquan Bor.	3,570.92			9,221,050	60,000.00	341,406.60	15,000.00	416,406.60		
28 Marlboro Twp.	469.97			9,757,723	203,806.00	168,700.00	125,000.00	497,506.00		
29 Matawan Bor.	6,227.68			2,683,116	127,000.00	171,046.61	74,000.00	372,046.61		
30 Matawan Twp.	741.03			4,683,400	147,000.00	218,903.00	118,000.00	483,903.00		

Total Amount of Miscellaneous Revenues including Surplus Revenues (Appropriated) for the support of the County
Budget \$4,181,134.00
Rate per \$100 to be apportioned to Col. 11 for apportionment of
County Taxes

\$0.557425064

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock * * Tax Due Municipality	Number of Polls Assessed	13	14	15	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
						Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
31 Middlestown Twp.	\$3,775.17	.....	.....	.....	\$22,730.250	\$650,000.00	\$1,005,107.00	.....	\$2,040,107.00
32 Millstone Twp.	.....	.....	.....	.....	156,400	57,000.00	88,600.00	42,000.00	187,600.00
33 Monmouth Beach Bor.	7,362.57	.....	.....	.....	917,600	40,000.00	87,118.00	20,000.00	147,118.00
34 Neptune Twp.	633.06	.....	.....	.....	38,600	179,233.14	557,507.40	250,000.00	986,890.54
35 Neptune City Bor.	.....	.....	.....	.....	1,281,900	60,000.00	88,182.50	35,000.00	183,182.50
36 New Shrewsbury Bor.	772.39	.....	.....	.....	23,484,800	190,000.00	123,919.00	60,000.00	383,919.00
37 Ocean Twp.	1,472.52	.....	.....	.....	7,852,735	300,000.00	401,085.49	234,139.00	935,227.49
38 Oceanport Hor.	1,014.55	.....	.....	.....	4,910,150	144,600.00	83,900.00	30,000.00	258,500.00
39 Olaritan Twp.	1,236.38	.....	.....	.....	8,932,100	210,000.00	75,000.00	586,288.00	655,872.30
40 Red Bank Hor.	22,235.38	.....	.....	.....	12,176,980	275,000.00	260,872.30	120,000.00	655,872.30
41 Roosevelt Bor.	.....	.....	.....	.....	329,650	41,500.00	14,046.00	7,000.00	62,546.00
42 Rumson Bor.	478.24	.....	.....	.....	5,398,100	123,000.00	132,700.00	40,670.00	106,370.00
43 Sea Bright Hor.	932.37	.....	.....	.....	830,960	48,000.00	96,274.00	41,000.00	185,274.00
44 Sea Girt Bor.	1,141.00	.....	.....	.....	1,623,210	93,000.00	69,717.00	19,000.00	181,717.00
45 Shrewsbury Hor.	950.87	.....	.....	.....	1,149,000	65,000.00	53,163.00	30,000.00	148,163.00
46 Shrewsbury Twp.	.....	.....	.....	.....	2,979,700	10,000.00	33,307.00	.....	43,307.00
47 South Belmar Bor.	.....	.....	.....	.....	318,050	37,400.00	23,742.00	12,000.00	73,142.00
48 Spring Lake Bor.	2,662.55	.....	.....	.....	5,078,550	206,000.00	145,026.00	18,000.00	369,026.00
49 Spring Lake Heights Bor.	721.35	.....	.....	.....	1,654,000	45,000.00	72,069.00	26,000.00	143,069.00
50 Union Beach Bor.	.....	.....	.....	.....	1,373,800	100,000.00	112,730.00	78,000.00	190,730.00
51 Upper Freehold Twp.	1,417.15	.....	.....	.....	392,800	55,000.00	74,652.00	17,000.00	146,652.00
52 Wall Twp.	1,318.59	.....	.....	.....	12,901,166	306,100.00	319,200.00	150,000.00	775,300.00
53 West Long Branch Bor.	.....	.....	.....	.....	10,208,420	24,398,37	182,063.34	33,484.00	239,975.71
Totals	.....	.....	.....	.....	\$318,782,356	\$7,184,578.51	\$11,697,757.24	\$37,715,061.00	\$22,697,396.75
Total County Taxes Appropriated Less: Bank Stock Taxes Due County	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net County Taxes Appropriated (12 A III)	.....	.....	.....	.....	.....	.....	.....	.....	\$151,945.86
Adjustments (Net Total 12 A IIb) ±	.....	.....	.....	.....	.....	.....	.....	.....	151,945.86
Total County Taxes Appropriated (Including Adjustments—Total 12 A I)	.....	.....	.....	.....	.....	.....	.....	.....	\$303,891.72

[†] Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Bank Stock Tax Due Municipality
Bank Stock Tax Due County

Total Bank Stock Tax

MORRIS COUNTY

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%**

TAXING DISTRICT	1	2	3	4					
				Taxable Value of Tangible Personal Property					
				(a)	(b)	(c)	(d)	(e)	(f)
		Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)	Tangible Personal Property Not Used In Business (Other Than Tangible Household Personal Property and Personal Effects)
1	\$4,138,100	\$15,360,250	\$19,498,450	\$759,968	\$2,064,446	.....	\$254	.....	\$2,824,414
2	2,389,440	8,267,200	10,656,640	400,306	363,354	.....	.....	.....	763,930
3	4,452,670	12,614,455	17,067,155	156,049	711,254	.....	247	1,528	867,303
4	12,653,800	4,238,630	19,891,600	38,581,250	4,976	101,486	2,043	183	626,804
5	5 Clutham Twp.	.....	.....	.....	472,713	.....	.....	.....	111,688
6	Chester Bor.	1,571,135	2,529,345	3,116,500	21,795	146,379	919	42	169,135
7	Chester Twp.	3,157,700	7,961,200	11,118,900	10,336	318,710	3,114	5,079	337,239
8	Denville Twp.	11,784,100	31,825,500	43,609,600	213,143	2,010,681	1,328	2,195	2,567,347
9	Dover Twp.	10,343,250	24,256,050	38,669,300	933,585	2,415,717	2,415,717	3,369,302	.....
10	East Hanover Twp.	6,304,645	25,496,615	31,801,230	772,500	1,446,500	2,000	1,700	2,227,700
11	Flemham Park Bor.	7,799,470	21,796,620	29,596,090	186,945	1,097,448	.....	.....	1,284,383
12	Hanover Twp.	10,137,500	42,947,300	52,981,800	717,800	10,516,300	100	400	11,234,600
13	Hartling Twp.	5,919,717	14,161,050	20,085,777	20,368	114,858	9,511	2,382	147,119
14	Jefferson Twp.	7,459,460	22,939,525	30,444,985	53,441	313,843	95	310	367,689
15	Kinnelon Bor.	6,814,425	20,443,250	27,257,675	28,600	273,875	75	75	302,625
16	Lincoln Park Bor.	7,598,725	13,972,475	21,571,200	44,725	325,275	150	1,775	371,925
17	Madison Bor.	11,211,030	40,193,500	51,260,300	228,551	889,034	.....	.....	1,117,555
18	Mendham Bor.	3,667,465	7,759,150	11,426,615	54,991	269,430	1,187	4,390	329,972
19	Mendham Twp.	4,657,400	10,784,800	15,442,200	663	264,303	2,382	5,900	273,228
20	Mine Hill Twp.	3,579,637	6,003,450	9,583,087	14,310	214,841	.....	.....	229,151
21	Montville Twp.	8,200,311	24,046,750	32,247,061	315,540	637,972	1,562	10,221	965,295
22	Morris Twp.	17,324,800	49,146,150	56,211,150	321,413	2,486,511	339	156	2,808,139
23	Morris Plains Bor.	4,859,950	21,351,200	26,211,150	655,958	2,048,584	.....	.....	2,048,584
24	Morristown Town	13,871,300	40,949,250	54,829,650	898,550	3,717,350	.....	.....	4,615,900
25	Mountain Lakes Bor.	6,288,600	12,634,400	18,923,000	23,445	210,139	.....	.....	233,584

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	1	2	3	4 Taxable Value of Tangible Personal Property				
				(a) Taxable Value of Improvements Thereon	(b) Business Inventories	(c) Business Machinery, Equipment and Implements	(d) Farm Inventories	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
26 Mt. Arlington Bor.	\$2,839,930	\$6,073,150	\$8,913,100	\$18,412	\$115,897	.....	\$8,569	.....
27 Mt. Olive Twp.	8,188,500	12,737,300	20,925,800	58,567	318,019	.....	\$10,429	.....
28 Netcong Bor.	848,150	4,315,800	5,193,930	88,356	331,619	.....	.....	.....
29 Parsippany-Troy Hills Twp.	24,139,045	90,893,100	115,432,185	566,120	2,414,480	310	.....	1,510
30 Pequannock Twp.	4,694,050	15,938,350	20,632,400	114,993	624,216	423	.....	631
31 Pequannock Twp.	6,061,200	27,937,850	31,019,630	148,775	454,975	350	.....	2,450
32 Randolph Twp.	14,277,680	22,838,406	37,116,084	335,450	1,236,150	.....	.....	606,550
33 Riverdale Bor.	2,839,690	6,956,520	9,796,210	88,515	1,051,586	.....	.....	1,587,800
34 Rockaway Bor.	4,056,100	13,418,600	18,074,700	374,200	996,200	.....	.....	1,140,101
35 Rockaway Twp.	9,740,300	36,793,300	46,533,600	474,619	1,507,070	1,273	.....	1,370,400
36 Roxbury Twp.	18,950,280	32,747,975	51,693,255	488,150	2,420,151	1,287	1,763	2,911,331
37 Victory Gardens Bor.	298,850	904,950	1,203,800	1,743	14,489	.....	.....	16,212
38 Washington Twp.	6,457,15	12,669,025	19,126,570	72,290	562,330	15,552	18,511	668,713
39 Wharton Bor.	1,913,765	9,246,475	11,160,210	149,624	483,283	.....	.....	632,917
Totals	\$285,750,445	\$830,332,796	\$1,116,083,241	\$10,045,118	\$45,964,732	\$53,070	\$78,609	\$56,141,529

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a)	(b)	(c)				(a)	(b)	(c)			
	Exemption of Residence of District Superintendent of Religious Associations (N. J. S. A. 54:4-3,35)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3,48)	Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Col. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (b))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Used in Busi- ness Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (It. S. 54:3-17 R. S. 54:3-19)	(a)	(b)	(b)	
1 Boonton Town	\$1,000	.....	\$22,322,864 11,419,590	\$8.09 5.09	\$11.82 4.90	.....	\$7.55	37.64	36	37.80	37
2 Boonton Twp.	17,934,458	7.55	14.86	7.18	40.67	40.67	45	45.98	47
3 Butler Bor.	38,763,004	6.49	15.71	6.31	32.77	32.77	34	34	34
4 Chatham Bor.	23,692,938	8.62	11.72	8.61	.....	.....	.....	.....	.....
5 Chatham Twp.	3,275,635	8.94	16.75	8.51	35.67	35.67	36	37.34	34
6 Chester Bor.	11,436,139	8.21	15.10	8.00	44.79	44.79	45	45.55	47
7 Chester Twp.	45,864,947	6.89	9.69	6.74	52.55	52.55	53	53.55	53
8 Denville Twp.	2,000	.....	42,038,602	6.00	9.22	6.37	36.37	36.37	35	36.37	35
9 Dover Town	34,023,960	4.56	3.52	.....	.....	.....	.....	.....	.....
10 East Hanover Twp.	30,880,483	6.99	6.68	6.55	36.10	36.10	41	41	41
11 Florham Park Bor.	500	500	64,218,900	6.13	4.29	4.29	43.26	43.26	44	44.30	44
12 Hanover Twp.	20,230,896	4.39	12.80	4.33	40.89	40.89	37	37	37
13 Harding Twp.	30,812,674	9.36	18.45	9.25	36.65	36.65	40	40.51	42
14 Jefferson Twp.	27,580,300	7.40	9.10	7.35	42.33	42.33	42	42	42
15 Kinnelon Bor.	21,943,125	7.0	14.83	7.57	52.85	52.85	50	50	50
16 Lincoln Park Bor.	52,318,345	7.83	13.84	7.70	41.14	41.14	43	43	43
17 Madison Bor.	11,756,587	7.41	14.33	7.21	44.30	44.30	42	42	42
18 Mendham Bor.	15,715,428	6.54	6.18	6.18	41.51	41.51	42	42	42
19 Mendham Twp.	9,812,233	7.83	25.55	7.16	48.02	48.02	47	47	47
20 Mine Hill Twp.
21 Montville Twp.	33,212,356	7.44	11.69	7.32	37.60	37.60	36	36	36
22 Morris Twp.	79,957,339	6.56	9.72	6.44	42.26	42.26	44	44	44
23 Morris Plains Bor.	28,915,972	5.60	4.80	4.80	44.21	44.21	44	44	44
24 Morristown Town	700	700	59,436,550	7.43	9.84	7.23	48.59	48.59	47	47	47
25 Mountain Lakes Bor.	19,160,884	8.56	14.44	8.48

MORRIS COUNTY

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption or Residence of District Superintendent or Religious Association (N. J. S. A. 54:4-3,32)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3,48)	(c)	NET VALUATION TAXABLE (cols. 3 + 4(e) + 4(f) - 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where (b) is Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal- Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17)	(b) Personal Property Common Level Applicable to Personal Property Used in (R. S. 54:4-11)			
				Total Deductions (Col. a + b)								
26 Mt. Arlington Bor.	\$9,047,439	\$6.06	\$20.89	\$5.84	52.94	49			
27 Mt. Olive Twp.	21,321,444	6.77	11.06	6.68	41.67	49			
28 Necong Bor.	5,613,925	7.84	9.75	7.69	32.26	34			
29 Parsippany-Troy Hills Twp.	118,413,685	6.57	8.57	6.52	38.31	39			
30 Passaic Twp.	21,372,663	8.95	11.05	8.88	33.20	36			
31 Pequannock Twp.	34,625,000	8.35	14.30	8.24	34.82	36			
32 Randolph Twp.	38,713,886	6.82	7.70	6.78	50.88	50			
33 Riverdale Bor.	10,938,311	6.41	11.61	5.80	44.92	45			
34 Rockaway Bor.	19,445,100	7.42	10.08	7.22	37.41	45			
35 Rockaway Twp.	48,517,275	7.66	12.36	7.46	38.62	39			
36 Roxbury Twp.	54,609,546	6.14	15.82	5.60	49.44	50			
37 Victory Gardens Bor.	11,93	14.64	11.89	38.35	41				
38 Washington Twp.	19,795,233	7.19	16.33	6.87	48.65	47			
39 Wharton Bor.	11,758,232	8.78	10.56	8.68	39.51	41			
Totals	\$8,975	\$8,975	\$1,172,215,795	.....	.....	.....

• Inductions 5 (b)—Totally disabled veterans in Multi-Family Dwelling.

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	10\$ Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned (cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
					I		II—Adjustments Resulting from Section A—County Taxes (Less Tax Due County on Bank Stock)	
					Total County Taxes Apportioned (including Total Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	II—Adjustments Resulting from Section A—County Taxes (Less Tax Due County on Bank Stock)
1 Boonton Town	\$100,793	.....	.....	\$59,748,858	\$217,184.13	.....	.....	\$1,713.26
2 Boonton Twp.	10,202	.....	18,836,309	30,255,899	109,978.69	.....	.....	329.35
3 Butler Bor.	86,900	.....	25,957,857	43,902,607	133,582.79	.....	.....	100.80
4 Chatham Bor.	.....	.....	45,511,466	84,361,070	301,648.30	.....	.....	172.46
5 Chatham Twp.	.....	.....	48,595,428	72,288,366	232,764.62	.....	.....	\$31.59
6 Chester Bor.	.....	.....	5,921,219	9,206,854	33,466.46	.....	.....	27.68
7 Chester Twp.	.....	.....	19,313,191	30,759,330	111,844.99	.....	.....	360.46
8 Denville Twp.	173,495	.....	56,513,970	102,554,412	370,780.19	.....	.....	237.21
9 Dover Town	142,533	.....	38,715,854	80,897,409	294,058.06	.....	.....	1,397.03
10 East Hanover Twp.	2,340	.....	39,764,775	93,731,033	310,923.91	.....	.....	50.21
11 Florham Park Bor.	.....	13,388	.....	85,116,296	309,393.51	.....	.....	65.53
12 Hanover Twp.	.....	.....	29,283,221	148,026,059	53,068.09	.....	.....	14,037.54
13 Harding Twp.	763	.....	49,514,217	179,981.72	177,981.72	.....	.....	169.11
14 Jefferson Twp.	150	.....	83,939,522	305,297.74	305,297.74	.....	.....	368.74
15 Kinnelon Bor.	.....	.....	65,113,964	236,036.02	236,036.02	.....	.....	64.44
16 Lincoln Park Bor.	3,767	.....	19,616,619	41,563,511	151,081.30	.....	.....	90.05
17 Madison Bor.	96,249	.....	127,296,153	482,715.21	482,715.21	.....	.....	350.41
18 Mendham Bor.	.....	.....	14,822,774	26,519,301	96,014.66	.....	.....	341.67
19 Mendham Twp.	.....	.....	22,136,272	37,851,700	157,589.05	.....	.....	28.70
20 Mine Hill Twp.	.....	.....	10,631,767	20,444,005	74,312.94	.....	.....	1,114.57
21 Montville Twp.	12,339	.....	55,232,479	88,457,224	321,537.61	.....	.....	1,029.17
22 Morris Twp.	10,394	.....	108,983,233	188,952,73	68,927.73	.....	.....	3,925.79
23 Morris Plains Bor.	10,279	.....	36,251,907	65,178,158	23,919.36	.....	.....	26.80
24 Morristown Town	287,030	.....	74,135,939	133,839,549	486,572.81	.....	.....	1,229.79
25 Mountain Lakes Bor.	10,051	.....	20,290,268	39,461,203	143,439.51	.....	.....	19.25

* Includes equalization of Tangible Personal Property Used in Business

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	9		10 ^{\$}		11		12—APPORTIONMENT OF TAXES			
		Equalization		(a)		(b)		Total County Taxes Allocated (Including Net Adjustments)		Section A—County Taxes (Less Tax Due County on Park Stock)	
		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Valuation On Which County Taxes are Allocated (Col. 6 + 9 — 10(a) + 10(b))	Net	Valuation On Which County Taxes are Allocated (Col. 6 + 9 — 10(a) + 10(b))	Net	Valuation On Which County Taxes are Allocated (Col. 6 + 9 — 10(a) + 10(b))	Net	Valuation On Which County Taxes are Allocated (Col. 6 + 9 — 10(a) + 10(b))	Net
26 Mt. Arlington Bor.	\$511	.....	.....	\$8,062,953	\$17,110,903	\$62,197.28	.....	.....	.....	\$1,056,32	.....
27 Mt. Olive Twp.	910	.....	.....	29,703,897	51,096,311	186,478.10	.....	.....	.....	1,378.81	.....
28 Netcong Bor.	35,212	.....	.....	11,721,575	17,310,742	63,141.78	.....	.....	.....	11.00	.....
29 Parsippany-Troy Hills Twp.	3,758	.....	.....	180,543,441	308,940,884	1,123,637.46	.....	.....	.....	702.33	.....
30 Passaic Twp.	6,860	.....	.....	42,829,407	64,208,930	233,396.27	.....	.....	.....	1,809.92	.....
31 Pequannock Twp.	598	.....	.....	64,750,004	99,385,202	361,290.21	.....	.....	.....	20.21	.....
32 Randolph Twp.	7,301	.....	.....	37,429,986	76,151,183	276,805.77	.....	.....	.....	2,327.67	.....
33 Riverdale Bor.	4,260	.....	.....	13,405,373	24,315,944	88,196.30	.....	.....	.....	88.88	.....
34 Rockaway Bor.	3,974	.....	.....	31,915,390	51,384,464	186,707.27	.....	.....	.....	453.12	.....
35 Rockaway Twp.	5,257	.....	.....	77,060,008	125,582,540	456,436.29	.....	.....	.....	969.71	.....
36 Roxbury Twp.	130,316	.....	.....	55,780,744	110,520,646	401,737.03	.....	.....	.....	1,059.22	.....
37 Victory Gardens Bor.	.....	.....	.....	1,958,512	3,178,524	11,553.78	.....	.....	.....	.....	.....
38 Washington Twp.	1,008	.....	.....	20,942,146	40,758,437	148,032.19	.....	.....	.....	6,444.32	.....
39 Wharton Bor.	2,304	.....	.....	17,975,733	29,767,319	103,202.72	.....	.....	.....	9.70	.....
Totals	\$1,165,612	.....	.....	\$1,655,508,716	\$2,828,890,123	\$10,282,874.99	.....	.....	.....	\$44,138.54	\$89.37

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

12—APPOINTMENT OF TAXES											
Section A— Continued		Section B		Section C—Local Taxes to be Raised for I—District School Purposes				Section D—Tax Levy			
TAXING DISTRICT	III	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II	Local Municipality Purposes (Less Tax Due Municipality on Bank Stock Tax)	I	Total Tax Levy [Col. A III + B + Cia, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)
1 Boonton Town	\$215,470.87	\$13,715.01	\$1,006,679.25	.....	.....	.....	\$226,429.72	\$1,762,204.85	\$41,850.00	\$1,804,144.85	
2 Boonton Twp.	109,649.34	6,979.24	3,6,819.03	.....	.....	.....	72,253.06	565,700.72	15,530.00	551,230.72	
3 Battler Bor.	159,432.99	10,151.16	992,724.63	.....	.....	.....	159,366.63	1,321,725.41	32,25.00	1,324,005.41	
4 Chatham Bor.	306,475.94	1,631,150.75	1,631,150.75	.....	.....	.....	516,651.59	2,460,303.18	53,520.00	2,513,829.18	
5 Chatham Twp.	262,736.21	16,726.84	1,423,002.00	.....	.....	.....	291,410.03	1,999,053.08	42,920.00	2,041,975.08	
6 Chester Bor.	33,437.78	2,128.35	138,456.06	\$63,198.81	.....	.....	50,716.93	257,338.93	5,50.00	293,498.93	
7 Chester Twp.	111,484.53	7,056.97	461,316.44	210,674.59	.....	.....	132,658.21	923,529.74	16,270.00	929,790.74	
8 Denville Twp.	372,542.98	1,218,221.82	1,218,221.82	770,024.53	.....	.....	688,713.11	3,078,322.47	77,200.00	3,136,732.47	
9 Dover Town	292,681.03	1,586,9.94	1,586,9.94	507,535.60	.....	.....	816,633.75	2,695,704.72	74,850.00	2,770,551.72	
10 East Hanover Twp.	340,875.76	21,696.48	645,000.00	.....	.....	.....	507,535.60	1,07.84	33,310.00	1,51,847.84	
11 Florham Park Bor.	307,734.9	.....	820,9.43	551,767.96	.....	.....	422,912.51	2,114,395.94	43,30.00	2,157,775.94	
12 Florham Park Twp.	524,050.55	33,482.48	1,474,384.00	853,728.34	.....	.....	981,032.05	3,867,337.42	63,400.00	3,930,537.42	
13 Harrington Twp.	179,812.61	11,445.03	511,551.12	.....	.....	.....	170,936.82	873,778.58	14,120.00	887,859.58	
14 Jefferson Twp.	304,929.00	19,408.75	1,907,651.67	.....	.....	.....	579,660.50	2,811,649.92	70,000.00	2,881,619.92	
15 Kinnelon Bor.	236,601.58	15,059.55	1,430,105.00	.....	.....	.....	321,355.68	2,003,121.84	35,010.00	2,038,131.84	
16 Lincoln Park Bor.	150,991.25	9,610.62	972,215.25	.....	.....	.....	513,705.38	1,646,552.50	41,350.00	1,687,932.50	
17 Madison Bor.	462,364.80	6,127.83	2,397,457.78	185,220.79	.....	.....	1,159,671.96	4,019,512.54	73,180.00	4,098,692.54	
18 Mendham Bor.	96,272.99	4,08,387.00	1,676,703.00	1,66,623.58	.....	.....	160,267.56	856,575.86	13,530.00	870,165.86	
19 Mendham Twp.	137,560.35	8,755.65	1,036,95.95	166,623.58	.....	.....	220,666.03	1,011,615.56	15,450.00	1,027,085.56	
20 Nine Hill Twp.	73,185.37	4,659.37	529,653.69	.....	.....	.....	135,433.59	742,968.02	24,660.00	767,568.02	
21 Montville Twp.	320,508.44	20,400.46	1,676,726.75	.....	.....	.....	403,864.52	2,418,010.17	52,730.00	2,470,770.17	
22 Morris Twp.	682,901.94	15,084.52	3,139,322.50	1,582,212.12	.....	.....	1,333,227.86	5,155,628.30	83,390.00	5239,518.00	
23 Morris Plains Bor.	485,313.02	2,335,557.50	2,335,557.50	1,153,616.24	.....	.....	1,541,803.66	4,363,004.38	49,530.00	4,412,534.38	
24 Morristown Town	143,458.76	9,131.13	1,153,616.24	.....	.....	.....	305,917.73	1,614,123.86	24,190.00	1,638,313.86	

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

112—APPROPRIATION OF TAXES

12—APPORTIONMENT OF TAXES									
Section A— Continued		Section B		Section C—Local Taxes to Be Raised for 1—District School Purposes				Section D—Tax Levy	
III		County Library Taxes		(a)	(b)	(c)	II	I	III
Net County Taxes Apportioned		As Required by District School Budget		Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municip- ality Purposes (less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy (Col. A III + B + Col. C + Col. I)	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)
TAXING DISTRICT									
26) Mt. Arlington Bor.	\$61,140.96	\$3,891.86	\$338,201.50	.....	.....	\$133,453.42	\$536,747.74	\$11,500.00	\$518,217.74
27) Mt. Olive 'Twp.	181,099.29	11,717.91	596,500.50	\$335,236.31	.....	279,628.79	1,407,502.80	33,870.00	1,441,372.00
28) Newton Bor.	63,130.78	4,018.26	92,3,195.50	.....	.....	71,857.51	422,202.08	17,910.00	440,112.00
29) Parciany-Troy Hills Twp.	1,122,355.13	71,437.31	5,317,167.00	.....	.....	1,000,296.49	7,615,561.38	155,300.00	7,770,511.93
30) Palisade 'Twp.	231.5 6.351	14,740.71	838,088.00	456,399.99	.....	329,033.87	1,810,428.00	41,430.00	1,911,858.92
31) Peapack Twp.	361,210.01	17,477.21	1,955,596.00	.....	.....	872,214.56	2,904,300.56	84,970.00	2,889,270.56
32) Randolph 'Twp.	274,478.10	1,868,52.50	4,622,243.00	.....	.....	425,600.00	2,586,228.51	2,637,148.11	2,637,148.11
33) Riverdale Bor.	88,407.42	5,627.19	603,566.00	384,994.69	.....	121,523.84	680,801.45	19,320.00	700,121.45
34) Rockaway Bor.	186,251.50	28,994.31	1,635,801.60	941,511.51	.....	229,216.28	1,404,301.12	38,700.00	1,424,701.87
35) Rockaway Twp.	665,516.58	25,503.72	2,275,364.50	.....	.....	575,490.81	3,637,431.75	74,900.00	3,712,331.87
36) Roxbury 'Twp.	400,657.83	11,553.81	735,353	101,808.00	.....	503,991.29	3,265,510.25	85,580.00	3,351,129.25
37) Valley Gardens Bor.	141,637.87	9,016.77	617,659.25	274,876.92	.....	101,742.72	1,111,872.03	145,502.00	1,145,502.00
38) Washington Twp.	108,212.42	.....	379,879.00	223,663.24	.....	323,876.50	1,386,967.31	25,210.00	1,422,171.37
39) Wharton Bor.	.....	.....	.....	292,815.57	.....	1,004,700.23	30,160.00	1,034,860.23	1,034,860.23
Totals	\$10,238,\$25.82	\$424,816.28	\$17,068,579.32	\$3,926,109.89	.....	\$16,808,956.41	\$80,467,587.72	\$1,709,930.00	\$82,177,517.72

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Rolls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Col. a + b + c)
1 Boonton Town	\$5,358.04		\$3,844,150	\$180,000.00	\$170,400.00	\$30,000.00	\$380,400.00
2 Boonton Twp.	1,554.98		734,200	60,000.00	38,414.00	16,000.00	114,414.00
3 Bantler Bor.	1,164.20		2,787,125	95,000.00	327,585.01	72,000.00	494,586.01
4 Chatham Bor.	7,659.96		6,211,150	351,000.00	135,800.00	40,000.00	526,800.00
5 Chatham Twp.	591.06		2,020,200	220,000.00	253,424.00	50,000.00	523,424.00
6 Chester Bor.	864.49		1,055,275	35,000.00	22,472.00	8,000.00	65,472.00
7 Chester Twp.			7,746,750	100,000.00	102,719.00	32,000.00	234,719.00
8 Denville Twp.	3,865.92		7,166,650	180,000.00	316,426.31	98,200.00	594,626.31
9 Dover Town	16,851.87		8,321,225	185,000.00	333,743.21	60,000.00	583,743.21
10 East Hanover Twp.	1,212.77		2,303,300	156,000.00	482,438.00	20,012.00	658,450.00
11 Florham Park Bor.	2,317.43		9,007,460	155,000.00	184,650.00	32,350.00	372,600.00
12 Hanover Twp.	3,832.00		4,035,600	265,000.00	280,984.00	60,000.00	605,984.00
13 Harding Twp.	192.88		1,257,100	86,000.00	79,311.00	22,000.00	187,311.00
14 Jefferson Twp.	969.63		2,490,270	233,000.00	339,695.00	135,000.00	707,695.00
15 Kinnelon Bor.	175.82		2,555,625	190,000.00	101,856.00	70,000.00	361,856.00
16 Lincoln Park Bor.	1,023.88		1,151,125	325,000.00	105,066.00	52,000.00	207,066.00
17 Madison Bor.	8,489.99		11,348,850	110,000.00	755,064.20	50,000.00	1,130,064.20
18 Mendham Bor.			3,769,795	80,000.00	58,441.00	22,000.00	158,441.00
19 Mendham Twp.	402.06		1,806,600	116,000.00	64,684.00	22,000.00	202,684.00
20 Mine Hill Twp.	478.11		5,432,300	65,000.00	50,239.00	22,000.00	137,239.00
21 Montville Twp.			1,906,705	150,000.00	193,718.00	90,000.00	435,718.00
22 Morris Twp.	632.32		13,315,700	300,000.00	349,134.00	82,600.00	741,734.00
23 Morris Plains Bor.	288.96		2,050,650	185,000.00	179,910.00	22,000.00	386,910.00
24 Morristown Town	1,936.14		19,103,950	275,000.00	417,559.40	125,000.00	807,559.40
25 Mountain Lakes Bor.	23,389.40		3,941,500	135,000.00	73,104.00	36,300.00	244,404.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Concluded)

MORRIS COUNTY

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TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Lots Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
26 Mt. Arlington Bor.	\$325.93		\$505,100	\$51,800.00	\$40,004.00	\$23,000.00	\$114,804.00
27 Mt. Olive Twp.	414.64		1,527,000	131,000.00	138,460.52	100,000.30	349,460.82
28 Netcong Bor.	3,223.04		1,499,500	32,000.00	43,164.00	19,000.00	94,164.00
29 Pequannock-Troy Hills Twp.	1,371.00		44,811,000	950,000.00	718,337.00	185,000.00	1,833,337.00
30 Passaic Twp.	632.37		2,299,230	163,377.33	215,615.00	65,000.00	443,932.33
31 Pequannock Twp.	565.86		2,784,200	243,000.00	303,649.00	40,000.00	586,649.00
32 Randolph Twp.	756.20		2,633,350	152,000.00	162,548.50	140,000.00	454,548.50
33 Riverdale Bor.	1,060.00		2,511,000	35,000.00	63,380.00	7,000.00	165,360.00
34 Rockaway Bor.	349.84		3,865,200	95,000.00	133,338.00	55,000.00	285,338.00
35 Rockaway Twp.	365.56		40,901,870	196,200.00	241,762.00	275,000.00	712,962.00
36 Roxbury Twp.	6,350.51		3,577,150	230,000.00	281,598.61	130,000.00	641,598.61
37 Victory Gardens Bor.	258.43		51,500	15,319.96	9,662.44	1,500.00	24,512.40
38 Washington Twp.	1,447.08		2,542,150	50,000.00	129,846.00	117,500.00	297,146.00
39 Wharton Bor.			1,729,575	50,000.00	60,734.00	30,000.00	140,734.00
Totals	\$105,393.85		\$223,302,380	\$6,624,727.29	\$8,045,819.20	\$2,463,402.30	\$17,136,008.79
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget						Bank Stock Tax Due Municipality	\$105,393.85
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Bank Stock Tax Due County	105,393.85
Total County Taxes Appropriated						Total Bank Stock Tax	\$210,787.70
Less: Bank Stock Taxes Due County							
Net County Taxes Apportioned (12 A III)							
* Adjustments (Net Total 12 A IIb) +							
Total County Taxes Apportioned (including Adjustments—TOTAL 12 A 1)							
• Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.							

OCEAN COUNTY

**Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Taxable Value of Tangible Personal Property					
			1		2		3	
			(a)	(b)	(c)	(d)	(e)	(f)
			Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Barnegat Light Bor.	\$5,393,300	\$6,375,700	\$11,679,000	\$13,216	\$114,534	.....	.....	\$127,750
2 Bay Head Bor.	8,735,200	9,201,900	17,987,100	77,780	229,535	.....	.....	307,315
3 Beach Haven Bor.	8,895,860	18,630,655	21,626,515	118,821	634,648	.....	.....	773,480
4 Beachwood Bor.	14,675,646	18,633,791	48,770,200	35,233	230,993	.....	.....	2,666,880
5 Berkeley Twp.	20,639,400	28,100,800	48,770,200	152,940	2,050,540	\$830	.....	2,236,236
6 Brick Twp.	58,730,800	130,189,250	188,920,050	4,795,609	3,050,640	490	90	3,909,290
7 Dover Twp.	71,341,900	193,357,600	270,639,500	21,080	12,080,019	144,200	55,480	117,519,438
8 Eagleswood Twp.	2,070,350	2,892,100	4,962,450	9,822	84,457	.....	.....	165,290
9 Harvey Cedars Bor.	9,497,178	6,0,0,550	10,387,725	6,690	57,443	.....	.....	94,369
10 Island Heights Bor.	1,945,975	5,332,200	7,298,175	6,980	.....	.....	.....	64,133
11 Jackson Twp.	21,502,760	47,151,935	68,654,635	43,195	1,215,345	18,290	13,260	1,290,090
12 Lacey Twp.	20,676,650	22,631,400	43,631,050	90,110	151,490	.....	6,590	912,190
13 Laurelhurst Bor.	1,212,470	4,868,830	6,031,300	34,050	330,600	.....	100	365,610
14 Lakewood Twp.	79,667,450	99,691,950	99,691,950	74,352	3,768,932	14,728	15,057	4,516,130
15 Laruellette Bor.	9,239,650	16,050,750	25,350,400	69,348	867,671	.....	.....	937,519
16 Little Egg Harbor Twp.	9,123,900	18,450,000	27,578,900	57,822	3,102,639	.....	.....	3,160,491
17 Long Beach Twp.	30,821,480	52,410,085	83,261,565	119,580	670,490	.....	.....	790,070
18 Manchester Twp.	4,872,585	11,886,275	16,768,860	43,560	739,970	10	4,890	788,430
19 Mantoloking Bor.	7,719,400	10,976,100	18,695,500	217	78,730	.....	.....	78,947
20 Ocean Twp.	13,614,215	13,746,690	28,214	334,864	.....	.....	.....	363,135
21 Ocean Gate Bor.	2,425,965	4,818,450	7,244,415	3,640	52,929	.....	.....	56,609
22 Pine Beach Bor.	2,634,235	6,031,350	8,735,585	9,820	71,910	.....	.....	81,730
23 Plunsted Twp.	2,638,700	11,155,100	14,173,800	13,055	759,385	21,375	32,323	926,722
24 Point Pleasant Bor.	18,222,275	64,330,425	83,152,700	225,805	1,942,005	.....	.....	2,167,810
25 Pleasant Beach Bor.	20,605,245	52,920,830	67,805	678,080	1,125,906	.....	.....	1,803,966
26 Seaside Heights Bor.	6,793,650	15,238,600	22,437,250	131,490	751,352	.....	.....	882,842
27 Seaside Park Bor.	8,555,110	16,413,019	24,968,159	61,016	516,468	.....	.....	577,484
28 South Bottom River Bor.	6,455,445	13,119,410	17,577,555	81,018	539,982	.....	.....	611,617
29 South Toms River Bor.	2,595,610	8,639,300	11,283,910	125,948	213,948	.....	.....	337,910
30 Stafford Twp.	11,208,535	15,161,090	29,399,625	176,855	2,732,424	.....	.....	661
31 Stafford Twp.	7,693,000	15,163,200	22,796,200	70,867	343,162	.....	.....	414,029
32 Tuckerton Bor.	2,660,380	7,919,480	10,519,860	76,947	476,902	44,605	423,403	553,848
33 Union Twp.	3,877,390	4,669,830	8,547,220	388	.....	.....	.....	469,532
Totals	\$421,181,558	\$81,910,970	\$1,333,092,523	\$9,128,309	\$41,619,988	\$134,157	\$51,013,835	\$23,070

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			3 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) - 5(c))			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption of Resilience of District Superintendent of Religious Association (N.J.S.A. 54:4-3.35)	(b) Exemptor of Fallout Shelters (N.J.S.A. 54:4-3.45)	(c) Total Deductions (Col. a + b)	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other than Busi. Prop., Where Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver.	(b) Ratio of Assessed to True Value of Business Prop. (R. S. 54:3-17 R. S. 54:3-19)	(c) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)			
				\$11,806,750	\$82,07	\$3,63	\$2,06	100.63	100.00			
1 Barnegat Light Bor.	18,296,915	2,52	*1.75	*2.54	78.11	100.00			
2 Bay Head Bor.	28,339,935	2,40	*2.28	*2.40	99.68	93.00			
3 Beach Haven Bor.	18,333,927	*3.27	3.72	*3.29	87.95	98.00			
4 Beachwood Bor.	51,487,080	3.27	3.27	3.29	103.62	102.00			
5 Berkley Twp.	192,829,346	*3.00	3.27	2.99	96.58	100.00			
6 Brick Twp.	288,218,938	2.91	*2.14	*2.96	88.05	90.00			
7 Dover Twp.	5,157,740	*2.98	3.24	2.98	106.08	91.00			
8 Edgewater Twp.	11,022,097	*2.28	3.12	2.27	105.09	103.00			
9 Harvey Cedars Bor.	7,362,308	*4.21	4.93	4.20	90.60	102.00			
10 Island Heights Bor.	69,914,783	*3.64	5.87	3.60	88.53	92.00			
11 Jackson Twp.	44,503,810	*1.92	2.87	1.90	100.12	110.00			
12 Lacey Twp.	104,238,010	2.44	*2.06	*2.46	108.81	103.00			
13 Lakewood Twp.	104,238,010	*3.64	4.17	3.61	101.60	100.00			
14 Lavallette Bor.	26,237,919	1.98	*1.90	*1.99	88.88	100.00			
15 Little Egg Harbor Twp.	30,739,391	*1.71	*1.38	*1.75	95.08	98.00			
16 Little Egg Harbor Twp.	84,051,635	*1.92	2.27	1.92	100.63	100.00			
17 Long Beach Twp.	17,557,290	2.96	*2.82	*2.97	91.57	103.00			
18 Manchester Twp.	18,774,447	*1.23	3.10	1.22	83.56	72.00			
19 Mantoloking Bor.	20,109,828	*2.13	3.03	2.11	93.97	101.00			
20 Ocean Twp.			
21 Ocean Gate Bor.	7,301,024	*3.51	4.39	3.50	85.82	92.00			
22 Pine Beach Bor.	8,817,315	*3.01	3.87	3.00	85.60	99.00			
23 Plumsted Twp.	15,100,522	*2.04	2.65	2.00	109.83	118.00			
24 Point Pleasant Bor.	85,320,510	*3.27	4.58	3.24	94.50	95.00			
25 Pt. Pleasant Beach Bor.	54,724,796	*2.74	2.97	2.73	94.50	95.00			
26 Seaside Heights Bor.	22,920,092	1.83	*1.49	*1.84	88.05	92.00			
27 Seaside Park Bor.	25,535,643	*2.26	*2.26	*2.26	92.96	91.00			
28 Ship Bottom Bor.	20,219,172	*2.49	3.24	2.47	94.96	93.00			
29 South Toms River Bor.	11,631,820	*2.75	4.04	2.71	87.26	88.00			
30 Stafford Twp.	32,939,563	*2.30	3.20	2.21	96.85	98.00			
31 Surf City Bor.	23,210,229	2.00	*1.71	*2.00	102.90	100.00			
32 Tuckerton Bor.	11,133,708	*2.99	3.16	2.98	108.58	116.00			
33 Union Twp.	9,016,752	3.19	3.15	*3.19	96.59	102.00			
Totals				\$1,384,129,433								

Dover Township FIRE TAX RATE per \$100. VALUATION

\$0.04

* Not to be used for computation of local taxes.

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

\$0.07

Net County Taxes Appropriated (12 A III)

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\$7,474,204.93

Net County Taxes Appropriated (Net Total 12 A IIb) + or —

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OCEAN COUNTY

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Continued)

TAXING DISTRICT	9		10 ⁸		11		12—APPORTIONMENT OF TAXES			
	(a)		(b)		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))		(a)—County Equalization Table Appeals (R. S. 54:237)		(b)—Appeals and Corrected Errors (R. S. 54:49; R. S. 54:4-53)	
	True Value of Class I Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R. S. 54:3-17 R. S. 54:3-10	Amounts Added Under R. S. 54:3-17 R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 R. S. 54:3-19	Total County Taxes Apportioned (Including Total Adjustments)	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment	Add Under-payment
1 Barnegat Light Bor.	\$73,117	\$5,040,809	\$11,733,633	\$59,719,03	\$59,719,03	\$348,221	.....	.....	.....	.....
2 Bay Head Bor.	\$508,589	.....	2,505,355	23,846,313	121,367,23	62,96	.....	.....	62,96	.....
3 Beach Haven Bor.	.....	.....	.....	28,540,302	145,291,16	626,62	.....	.....	626,62	.....
4 Beachwood Bor.	24	1,703,804	.....	21,515,382	109,519,09	59,29	.....	.....	59,29	.....
5 Berkeley Twp.	.....	.....	.....	49,733,300	120,120,60	883,90	.....	.....	883,90	.....
6 Brick Twp.	6,050	.....	6,089,855	199,519,198	1,015,464,87	930,41	.....	.....	1,674,59	.....
7 Dover Twp.	.....	268,076	38,655,492	326,910,350	1,663,820,41	243,733,55	.....	.....	57,03	.....
8 Eagleswood Twp.	.....	532,187	.....	4,859,384	53,694,40	53,694,40	148,43	.....	148,43	.....
9 Harvey Cedars Bor.	.....	.....	10,549,310	8,119,514	41,324,75	.....	.....	128,56	.....	128,56
10 Island Heights Bor.	.....	.....	757,206	9,007,123	78,1951,911	401,830,47	.....	.....	2,123,81	.....
11 Jackson Twp.	48	.....	52,295	44,511,563	226,514,26	226,514,26	.....	.....	190,42	.....
12 Lacey Twp.	1,408	.....	492,384	5,955,334	30,313,08	30,313,08	.....	.....	67,31	.....
13 Lakehurst Bor.	8,479	1,569,952	.....	102,676,807	522,578,72	522,578,72	.....	.....	1,413,31	.....
14 Lakewood Twp.	.....	.....	3,171,652	29,459,571	149,936,25	.....	.....	.....	.....	.....
15 Laruellet Bor.	.....	.....	1,491,595	32,230,396	161,041,53	43,49	.....	.....	101,12	.....
16 Little Egg Harbor Twp.	.....	521,264	.....	83,530,371	425,132,81	289,73	.....	.....	19,93	.....
17 Long Beach Twp.	627	.....	1,543,753	19,101,070	97,219,09	.....	.....	.....	1,229,15	.....
18 Manchester Twp.	.....	.....	3,708,945	22,483,392	114,430,57	.....	.....	.....	.....	.....
19 Mantoloking Bor.	.....	.....	1,470,340	21,580,180	109,833,62	.....	.....	.....	.....	.....
20 Ocean Twp.	12	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Ocean Gate Bor.	.....	.....	1,201,914	8,502,388	43,276,21	4,96	.....	.....	63,48	.....
22 Pine Beach Bor.	.....	1,470,363	10,287,378	52,259,78	52,259,78	5,97	.....	.....	63,52	.....
23 Plumsted Twp.	703	1,268,883	4,953,671	13,839,012	70,434,48	289,73	.....	.....	210,05	.....
24 Point Pleasant Bor.	2,726	.....	2,985,666	90,274,181	45,455,83	1,229,15	.....	.....	1,229,15	.....
25 Ft. Pleasant Beach Bor.	.....	.....	.....	293,734,188	293,734,188	.....	.....	.....	.....	.....
26 Seaside Heights Bor.	.....	.....	3,067,628	25,987,720	132,266,05	7,22	.....	.....	7,22	.....
27 Seaside Park Bor.	.....	.....	1,947,991	27,493,134	139,930,49	.....	.....	.....	.....	.....
28 Ship Bottom Bor.	.....	.....	1,087,372	21,305,54	108,440,93	.....	.....	.....	.....	.....
29 South Toms River Bor.	6,988	.....	1,694,935	13,333,503	61,803,19	.....	.....	.....	29,84	.....
30 Stafford Twp.	.....	.....	1,036,009	33,936,574	173,022,50	.....	.....	.....	.....	.....
31 Surf City Bor.	.....	642,159	.....	22,567,770	114,860,01	52,410,69	2,89	.....	46,53	.....
32 Tuckerton Bor.	.....	836,021	.....	10,297,587	52,410,69	47,437,63	.....	.....	46,53	.....
33 Union Twp.	6,004	.....	301,750	9,324,506	.....	.....	.....	.....	.....	.....
Totals	\$518,028	\$7,960,142	\$94,026,397	\$1,470,743,716	\$7,485,137,971	\$11,233,041	.....	.....	.....	.....

^a Use also for other equalization purposes.

^b Apportionment of Taxes Toms River Regional School District
School Tax to be apportioned \$5,890,093.00
Plus Adjustments for Appeals, etc. 6,182,14

\$5,895,275.14

Total Amount to be apportioned \$5,895,275.14

Section A—County Taxes (Less Tax Due County on Bank Stock)
II—Adjustments Resulting from
(a)—County Equalization Table Appeals (R. S. 54:237)
(b)—Appeals and Corrected Errors (R. S. 54:49; R. S. 54:4-53)
Deduct Over-payment Add Under-payment
Add Under-payment

Apportioning Rate per \$100 of Equalized Valuation
L=Apportionment of Taxes Consolidated School District of Long Beach Island
School Tax to be apportioned \$375,551.25
Plus Adjustments for Appeals, etc. 259,66
Total Amount to be Apportioned \$373,810.91
Apportioning Rate per \$100 of Equalized Valuation \$0.24972632

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—		Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
	Section B		I—District School Purposes		(c)	II		III
	Continued Section III	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	As Required by Local Municipal Budget	Total Tax Levy [Cols. AIII + B + CII, C + CII]	Add; Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)
1 Barnegat Light Bor.	\$30,470.81	\$2,340.40	1,829,185.78	\$86,584.86	.....	.....	\$239,981.85	\$3,440.00
2 Bay Head Bor.	121,304.27	4,733.71	199,491.00	\$18,197.53	.....	127,169.31	452,631.29	\$8,350.00
4 Beach Haven Bor.	144,661.54	.....	117,236.00	\$18,793.44	.....	241,827.80	66,415.87	15,160.00
5 Belcherwood Bor.	100,459.80	4,307.59	100,777.77	C55,486.32	.....	131,700.00	56,256.83	33,400.00
5 Berkley Twp.	252,236.70	9,926.57	525,339.29	.....	.....	323,713.72	1,626,752.60	51,130.00
6 Bibury Twp.	1,014,340	39,925.37	3,982,517.90	.....	.....	506,756.19	5,543,733.92	224,350.00
7 Dover Twp.	1,622,155.52	24,670.52	2,107.26	T5,175,030.31	.....	1,300,690.14	8,137,857.97	228,220.00
8 Eastwood Twp.	53,545.97	1,192,25	1,26,278.51	\$43,753.33	.....	123,500.00	14,761.63	8,070.00
9 Harvey Cedars Bor.	41,196.19	.....	67,731.00	C117,639.09	.....	3,700.00	2,19,156.67	2,350.00
10 Island Heights Bor.	239,700.93	15,730.42	1,735,746.78	.....	.....	69,461.72	2,465,722.25	11,810.00
11 Jackson Twp.	226,353.64	8,907.78	155,579.88	C256,057.45	.....	314,680,301	2,465,863.55	78,910.00
12 Lacey Twp.	30,245.77	1,190.29	47,534.00	.....	.....	166,157.73	813,056.68	38,920.00
13 Lakelhurst Bor.	521,165.41	2,038,102.25	2,038,102.25	.....	.....	66,508.51	145,478.57	11,420.00
14 Lakewood Twp.	149,936.25	5,900.44	150,607.00	.....	.....	1,128,373.91	3,687,731.57	100,430.00
15 Lavallette Bar.	43,271.23	1,702,86	56,073.44	C75,058.28	.....	68,875.00	10,980.00	3,788,161.57
16 Little Egg Harbor Twp.	163,998.04	6,425,031.89	293,388.25	.....	.....	40,775.96	50,145,616.09	520,036.00
17 Long Beach Twp.	18,199.46	16,726.31	1,208,551.40	S347,342.40	.....	58,091,640	1,586,716.20	23,250.00
18 Manchester Twp.	3,825,08	3,825,08	31,098.00	.....	.....	86,500.00	501,622.24	17,230.00
19 Mantoloking Bor.	14,430,51	4,303,40	28,000.00	.....	.....	80,700.00	227,633.76	1,610,00
20 Ocean Twp.	109,833.62	4,322,28	192,615.00	.....	.....	95,300.00	402,100.90	24,550.00
21 Ocean Gate Bor.	52,753.78	2,00,28	56,073.44	.....	.....	68,875.00	255,910.83	10,980.00
22 Point Pleasant Bor.	70,143.13	2,760,38	216,536.50	.....	.....	31,000.00	248,408.27	16,730.00
23 Point Pleasant Twp.	458,745.78	1,739,539.00	2,00,28	.....	.....	289,431.63	17,980.00	305,121.63
25 P. Pleasant Beach Bor.	292,505.57	11,511.49	740,010.00	.....	.....	412,098.92	2,658,456.73	1,497,891.21
26 Seaside Heights Bor.	132,202,57	5,292,60	92,222,00	C91,663.37	.....	82,884.78	401,155.32	37,830.00
27 Seaside Park Bor.	139,923,27	5,306,40	83,417.00	C102,801.69	.....	233,100.00	55,458,36	16,510,36
28 Slip Bottom Twp.	108,377.41	4,265,01	L53,119.21	S88,506,38	.....	245,389.01	489,777.02	13,210.00
29 South Toms River Bor.	67,863.49	2,070,62	256,011.00	.....	.....	171,963.28	17,474,40	20,250.00
30 Stafford Twp.	172,992,66	6,807.80	.....	.....	.....	729,117.38	27,400.00	756,517.38
31 Surf City Bor.	52,361,16	2,00,71	188,153.00	.....	.....	185,310,70	451,907.99	8,010,00
32 Tuckerton Bor.	47,457,63	1,867,60	188,153.00	.....	.....	28,196,20	316,777.13	15,830,00
33 Union Twp. ....	.....	.....	.....	.....	.....	36,362,42	273,840,05	13,010,00
Total	\$7,444,204.93	\$202,521.95	\$13,942,757.87	\$7,930,620,781	.....	\$7,658,608,371	\$1,259,510,00	\$88,468,223,90
Apportioning Rate per \$100 of Equalized Valuation								
C=Apportionment of Taxes Central Regional School District								
Debt Service Certification								
Plus Adjustments for Appeals, etc.								
Total Debt Service apportioned								
Apportioning Rate per \$100 Equalized Valuation								
S=Apportionment of Taxes Southern Regional School District								
School Tax to be apportioned								
Plus Adjustments for Appeals, etc.								
Total Amount to be apportioned								

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock ••• Tax Due Municipality	13		14		15		16			
		Total Amount of Exempt Property	Number of Tolls Assessed	(a)	Surplus Revenue Appropriated	(b)	Miscellaneous Revenues Anticipated	(c)	Receipts from Delinquent Taxes and Liens	(d)	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Barnegat Light Bor.	\$1,749,800	.....	\$17,000.00	\$26,600.00	\$12,000.00	\$85,600.00	\$85,600.00	\$85,600.00	\$85,600.00	
2 Bay Head Bor.	639,125	32,000.00	40,633.16	88,633.16	16,000.00	88,633.16	88,633.16	88,633.16	88,633.16	
3 Beach Haven Bor.	2,291,080	85,000.00	57,274.00	27,000.00	27,000.00	169,274.00	169,274.00	169,274.00	169,274.00	
4 Beachwood Bor.	586,272	71,500.00	74,582.00	25,000.00	25,000.00	171,082.00	171,082.00	171,082.00	171,082.00	
5 Berkeley Twp.	3,295,62	153,000.00	226,221.00	115,000.00	526,221.00	115,000.00	115,000.00	115,000.00	115,000.00	
6 Brick Twp.	8,331,91	7,138,650	575,000.00	609,381.74	250,000.00	1,434,334.74	1,434,334.74	1,434,334.74	1,434,334.74	
7 Dover Twp.	21,679,34	26,886,700	800,000.00	1,048,252.00	435,000.00	2,283,252.00	2,283,252.00	2,283,252.00	2,283,252.00	
8 Eggwood Twp.	226,250	13,200.00	41,114.00	22,000.00	22,000.00	76,314.00	76,314.00	76,314.00	76,314.00	
9 Harvey Cedars Bor.	506,090	33,500.00	18,635.00	7,000.00	79,133.00	79,133.00	79,133.00	79,133.00	
10 Island Heights Bor.	138,28	235,875	8,700.00	23,450.00	17,500.00	49,650.00	49,650.00	49,650.00	49,650.00	
11 Jackson Twp.	950,18	5,052,320	180,000.00	308,687.00	214,225.00	702,915.00	702,915.00	702,915.00	702,915.00	
12 Lacey Twp.	1,342,27	4,316,490	101,000.00	167,678.00	82,000.00	350,678.00	350,678.00	350,678.00	350,678.00	
13 Lakehurst Bor.	2,476,49	2,616,800	10,818.77	41,150.00	15,650.00	67,618.77	67,618.77	67,618.77	67,618.77	
14 Lakewood Twp.	12,831,69	14,637,652	400,000.00	435,014.00	331,000.00	1,166,014.00	1,166,014.00	1,166,014.00	1,166,014.00	
15 Lavallette Bor.	1,241,060	108,500.00	145,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
16 Little Egg Harbor Twp.	124,04	687,300	73,000.00	128,394.00	23,000.00	230,394.00	230,394.00	230,394.00	230,394.00	
17 Long Beach Twp.	35,60	4,120,550	218,000.00	213,040.00	62,000.00	493,010.00	493,010.00	493,010.00	493,010.00	
18 Manchester Twp.	5,477,919	69,756,73	146,366.00	44,000.00	260,122.73	260,122.73	260,122.73	260,122.73	
19 Mantoloking Bor.	144,900	20,000.00	25,000.00	1,750.00	46,750.00	46,750.00	46,750.00	46,750.00	
20 Ocean Twp.	557,875	36,500.00	72,700.00	35,000.00	141,200.00	141,200.00	141,200.00	141,200.00	
21 Ocean Gate Bor.	388,400	6,000.00	3,799.00	11,050.00	11,050.00	11,050.00	11,050.00	
22 Pine Beach Bor.	2,110,38	.....	20,000.00	33,829.00	12,300.00	66,129.00	66,129.00	66,129.00	66,129.00	
23 Plumsted Twp.	5,465,85	1,35,130	14,223,75	63,600.00	47,000.00	124,823.75	124,823.75	124,823.75	124,823.75	
24 Pt. Pleasant Bor.	2,881,38	6,473,725	175,000.00	280,055.00	100,000.00	555,085.00	555,085.00	555,085.00	555,085.00	
25 Pt. Pleasant Beach Bor.	6,908,300	100,000.00	157,600.00	96,000.00	353,600.00	353,600.00	353,600.00	353,600.00	
26 Seaside Heights Bor.	2,815,22	3,250,377	29,000.00	517,092.00	27,000.00	573,082.00	573,082.00	573,082.00	573,082.00	
27 Seaside Park Bor.	1,810,39	2,781,601	70,000.00	277,640.00	22,000.00	369,640.00	369,640.00	369,640.00	369,640.00	
28 Ship Bottom Bor.	825,60	1,783,341	114,600.00	55,000.00	30,000.00	193,600.00	193,600.00	193,600.00	193,600.00	
29 South Toms River Bor.	936,72	283,960	26,000.00	13,223.00	13,000.00	90,223.00	90,223.00	90,223.00	90,223.00	
30 Stafford Twp.	3,339,400	120,000.00	169,310.00	47,000.00	336,310.00	336,310.00	336,310.00	336,310.00	
31 Surf City Bor.	89,39	1,410,700	161,000.00	40,467.00	9,000.00	210,467.00	210,467.00	210,467.00	210,467.00	
32 Tuckerton Bor.	1,503,74	822,790	28,000.00	50,739.00	20,800.00	93,539.00	93,539.00	93,539.00	93,539.00	
33 Union Twp.	2,087,58	1,106,875	37,000.00	61,417.00	44,000.00	142,417.00	142,417.00	142,417.00	142,417.00	
Totals	\$75,795.07	.....	\$180,961,880	\$3,996,298.25	\$5,645,170.90	\$2,234,278.00	\$11,875,748.16			

COUNTY OF OCEAN

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Regional School Tax Due From District
Beachwood Bor.	\$340,966.72	\$177.28	\$340,789.44
Dover Twp.	5,180,017.32	4,987.01	5,175,030.31
Pine Beach Bor.	163,012.06	17.85	162,994.21
South Toms River Bor.	211,279.04	.....	211,279.04
Totals	\$5,895,275.14	\$5,182.14	\$5,890,093.00

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Consolidated School Tax Due From District
Barnegat Light Bor.	\$29,301.97	\$116.19	\$29,185.78
Harvey Cedars Bor.	26,315.91	67.40	26,278.51
Long Beach Twp.	208,597.32	45.92	208,551.40
Ship Bottom Bor.	53,208.05	25.84	53,179.21
Surf City Bor.	56,357.66	1.31	56,356.35
Totals	\$373,810.91	\$259.66	\$373,551.25

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Regional School Tax Due From District
Beach Haven Bor.	\$118,735.35	\$537.82	\$118,197.53
Stafford Twp.	141,398.05	25.41	141,372.64
Long Beach Consolidated			
Barnegat Light Bor.	48,803.79	218.93	48,584.86
Harvey Cedars Bor.	43,880.32	126.39	43,753.93
Long Beach Twp.	347,428.51	86.11	347,312.40
Ship Bottom Bor.	88,620.47	54.09	88,566.38
Surf City Bor.	93,866.30	2.46	93,833.84
Totals	\$882,732.79	\$1,051.21	\$881,681.58

Municipality	Total Debt Service Apportioned to District	Credits for Appeals and Cor. Errors	Net Amount Debt Service Due From District
Berkeley Twp.	\$64,817.99	\$258.83	\$64,559.16
Island Heights Bor.	10,582.26	36.55	10,545.71
Lacey Twp.	58,012.44	54.62	57,957.82
Ocean Gate Bor.	11,081.98	1.40	11,070.58
Seaside Heights Bor.	33,870.10	17.90	33,852.20
Seaside Park Bor.	35,832.77	2.04	35,830.73
Totals	\$214,197.54	\$371.34	\$213,826.20

Municipality	Sept. 30, 1966 A.D.E. Cert. By Commissioner of Education	Per Cent of A.D.E.	Total Amount of Tax for Operating Budget Due From District
Berkeley Twp.	585	47.7161501	\$450,927.16
Island Heights Bor.	139	11.3376835	107,113.38
Lacey Twp.	257	20.9247906	198,090.63
Ocean Gate Bor.	83	6.7699837	63,977.70
Seaside Heights Bor.	75	6.1174551	57,811.17
Seaside Park Bor.	87	7.0962180	67,060.96
Totals	1226	100.0000000	\$945,020.00

PASSAIC COUNTY

**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable—			8 Ratios		
	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	
	Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)	NET TAXABLE VALUATION (Cols. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (b))	Adjusted Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))	Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))	Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of True Value of Real Property to Personal Prop. Used in Business (R. S. 54:3-17 to R. S. 54:3-19)	Personal Property Common Level—Aver. Ratio of Personal Property Used in Business (R. S. 54:4-11)	
1 Bloomingdale Bor.	\$38,136,278	.....	.....	\$7,06	.....	\$3,77	90.29	87.00	
2 Clifton City	668,159,600	.....	.....	3.56	.....	2.26	92.65	87.00	
3 Haledon Bor.	37,012,400	\$2.01	.....	2.40	.....	2.33	81.72	89.00	
4 Hawthorne Bor.	148,633,456	.....	.....	4.58	.....	2.74	105.02	99.00	
5 Little Falls Twp.	65,847,950	.....	.....	7.88	.....	4.13	91.78	85.00	
6 North Haledon Bor.	47,510,400	.....	.....	9.01	.....	5.12	86.75	80.00	
7 Passaic City	\$1,300	231,304,100	.....	.....	5.57	.....	3.30	84.78	86.00	
8 Paterson City	515,244,751	.....	.....	10.47	.....	2.59	90.05	95.00	
9 Pompton Lakes Bor.	67,923,250	.....	.....	5.52	.....	3.59	90.80	88.00	
10 Prospect Park Bor.	23,996,320	.....	.....	3.52	.....	3.44	76.55	88.00	
11 Rutherford Bor.	53,286,512	.....	.....	2.30	.....	1.25	103.25	100.00	
12 Totowa Bor.	105,675,570	.....	.....	4.74	.....	3.16	88.81	92.00	
13 Wanamassa Bor.	39,891,841	.....	.....	3.84	.....	3.05	81.01	83.00	
14 Wayne Twp.	312,985,030	.....	.....	4.12	.....	2.85	94.38	98.00	
15 West Milford Twp.	155,386,591	.....	.....	2.74	.....	.....	91.52	93.00	
16 West Paterson Bor.	73,989,383	.....	.....	.....	.....	.....	.....	.....
Totals	\$1,300	\$1,300	\$2,024,012,561	.....	.....	.....	.....	.....	.....

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class 11 Railroad Property (C. 139, L. 1966)	9		10\$ Equalization		11		12—APPORTIONMENT OF TAXES			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19		(b) Amounts Added Under R. S. 51:3-17 to R. S. 54:3-19		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))		I Total County Taxes Appportioned (Including Total Net Adjustments)		Section A—County Taxes (Less Tax Due County on Bank Stock)	
								II—Adjustments Resulting from (a) —County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Bloomingdale Bor.	\$620	....	\$4,137,344	\$42,274,242	\$218,966.43	\$218,966.43	....	\$900.00	\$153.34	....
2	Clifton City	157,732	....	57,111,224	725,125,956	3,777,479.26	3,777,479.26	257,335.80	....	9,776.49	....
3	Haledon Bor.	60,358	....	8,205,281	45,820,681	735,697.93	735,697.93	93,584.139	900.00	2,419.94	188.07
4	Hawthorne Bor.	63,800	....	8,029,809	142,035,803	486,288.43	486,288.43	....	1,930.00	....	....
5	Little Falls Twp.	826,626	....	5,888,204	53,407,664	26,633.83	26,633.83	....	1,050.00	435.49	....
6	North Haledon Bor.	332,634	....	38,352,596	272,980,330	1,413,998.56	1,413,998.56	....	13,500.00	25,127.04	....
7	Passaic City	526	....	91,728,232	607,739,609	3,188,198.60	3,188,198.60	....	1,600.00	20,410.83	....
8	Patterson City	....	....	6,879,349	74,503,155	387,455.31	387,455.31	....	....	....	\$142.07
9	Tompkins Lakes Bor.	....	....	2,459,205	26,455,525	157,030.77	157,030.77	....	600.00	....	6.82
10	Prospect Park Bor.	....	....	17,786,880	76,073,422	314,031.87	314,031.87	....	1,100.00	....	....
11	Ringwood Bor.	4,164	3,173,448	....	103,506,205	536,127.97	536,127.97	....	1,930.00	3,525.37	16.22
12	Totowa Bor.	24,500	....	4,957,895	44,874,236	232,423.53	232,423.53	....	950.00	2,623.81	....
13	Wanaque Bor.	2,270	....	80,055,351	423,972,651	2,191,374.77	2,191,374.77	....	7,850.00	13,543.38	....
14	Wayne Twp.	2,123	....	7,935,795	143,355,405	742,528.39	742,528.39	....	2,650.00	334.63	....
15	West Milford Twp.	....	....	6,779,865	80,759,248	418,357.08	418,357.08	....	1,500.00	670.95	....
16	West Paterson Bor.	....	....	....	....	....	....	....	....	....	....
	Totals	\$1,418,933	\$8,851,459	\$340,370,430	\$2,956,550,465	\$15,333,942.13	\$39,600.00	\$39,600.00	\$79,260.16	\$158.29	....

§ Use also for other equalization purposes.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

112—APPROPRIATION OF TAXES

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Concluded)

PASSAIC COUNTY

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Col. a + b + c)
1 Bloomingdale Bor.	\$4,235.50		\$2,467,875	\$75,000.00	\$105,053.00	\$40,000.00	\$220,053.00
2 Clifton City	28,831.92	63,173,000	1,370,000.00	1,733,035.90	30,000.00	3,443,000.00	3,443,000.00
3 Fladon Bor.	2,921.59	9,044,100	45,000.00	178,400.25	10,000.00	233,400.25	233,400.25
4 Hawthorne Bor.	3,812.79	12,590,600	375,000.00	263,636.98	48,000.00	716,636.98	716,636.98
5 Little Falls Twp.	1,209.38	10,117,200	200,000.00	262,450.00	40,000.00	502,450.00	502,450.00
6 North Haledon Bor.	771.23	5,278,900	130,000.00	124,848.98	22,900.00	277,748.98	277,748.98
7 Passaic City	58,511.30	33,375,250	704,617.19	1,223,137.29	275,000.00	2,202,784.48	2,202,784.48
8 Paterson City	84,925.35	13,473,830	480,637.58	3,860,889.57	1,250,000.00	5,600,027.15	5,600,027.15
9 Pompton Lakes Bor.	2,910.82	14,403,820	89,887.74	196,523.00	35,000.00	324,215.74	324,215.74
10 Prospect Park Bor.	30,444.73	3,451,600	57,000.00	46,302.00	4,300.00	108,102.00	108,102.00
11 Ringwood Bor.	5,400.90	6,277,300	225,000.00	167,500.00	45,000.00	437,500.00	437,500.00
12 Totowa Bor.	5,520.52	20,984,900	117,000.00	256,302.57	44,000.00	417,302.57	417,302.57
13 Wanapee Bor.	1,289.00	17,166,750	75,000.00	171,000.00	65,000.00	314,000.00	314,000.00
14 Wayne Twp.	9,666.37	39,585,600	750,000.00	929,389.80	130,000.00	1,806,389.80	1,806,389.80
15 West Milford Twp.	1,235.48	13,949,100	500,000.00	460,968.00	300,000.00	1,260,968.00	1,260,968.00
16 West Paterson Bor.	1,403.60	11,422,400	244,000.00	165,751.00	43,000.00	452,751.00	452,751.00
Totals	\$211,045.48	.....	\$401,769,325	\$5,437,572.51	\$10,184,023.34	\$2,695,200.00	\$18,317,395.85
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget per \$100 to be applied to Col. 11 for apportionment of County Taxes .....				.....	.....	.....	\$241,045.48
Total County Taxes Appropriated less: Bank Stock Taxes Due County .....				.....	.....	.....	241,045.47
Net County Taxes Appropriated (Net Total 12 A IIb) ± Adjustments (Net Total 12 A IIb)				\$15,475,885.73	.....	.....	\$482,030.95
Total County Taxes Appropriated (including Adjustments—Total 12 A I)				241,045.47	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT		Taxable Value of Tangible Personal Property						
1	2	3	(a)	(b)	(c)	(d)	(e)	(f)
Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Alloway Twp.	\$73,500	\$1,969,450	\$2,842,950	\$8,107	\$44,718	\$49,396	\$103,604	.....
2 Elmer Bor.	249,935	1,311,435	1,563,390	41,665	95,050	850	137,565	.....
3 Elsinboro Twp.	391,505	1,094,639	1,486,203	2,490	21,200	115	28,645	.....
4 L. Alloway Creek Twp.	465,775	934,750	1,430,525	1,518	37,426	764	54,685	.....
5 Mancington Twp.	967,150	2,534,075	3,501,625	118,240	231,047	9,788	37,8406	.....
6 Olmitus Twp.	768,514	1,464,283	2,232,827	20,802	159,906	98	8,234	180,040
7 Penns Grove Bor.	863,110	19,787,572	21,090,191	1,922,330	6,427,330	1,065	3,200	499,362
8 Pennsville Twp.	1,302,618	4,816,590	5,618,208	1,22,814	123,116	12,123	353,925	.....
9 Pleasantville Twp.	1,236,150	3,263,550	4,499,700	53,550	137,690	23,250	202,120	218,450
10 Pittsboro Twp.	1,848,150	5,932,675	7,780,825	3,111,975	75,060	3,820	6,010	107,220
11 Quinton Twp.	766,300	2,345,675	3,111,975	22,300	915,425	720	5,726	1,185,700
12 Salem City	1,778,150	6,937,100	8,275,250	270,275	510,032	124,000	3,550	713,338
13 U. Penns Neck Twp.	754,920	6,048,157	7,403,077	31,600	191,460	150,557	118,230	28,400
14 U. Blitskroff Twp.	1,129,350	2,320,700	3,650,250	33,100	34,600	1,500	2,000	198,144
15 Woodstown Bor.	605,200	3,334,100	3,939,300	44,087	150,557	.....	.....	.....
Totals	\$13,500,937	\$62,325,541	\$75,826,528	\$9,434,469	\$2,877,598	\$60,189	\$30,148	\$12,681,404

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Continued)

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	10 ⁸		11		12—APPORTIONMENT OF TAXES		
		Equalization		Net		Section A—County Taxes (Less Tax Due County on Bank Stock)		
		(a) Amounts Reduced Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	II—Adjustments Resulting from
1 Alloway Twp.	\$14,350	.....	.....	\$7,967,378 4,401,314 4,554,436 3,338,937 11,322,509	\$10,913,932 6,176,619 6,069,294 4,584,147 15,206,140	\$73,050.95 41,342.28 40,625.35 32,490.30 101,780.28	..... ..... ..... ..... .....	\$28.29 52.20 71.08 9.35 83.61
2 Elmer Boro.	.....	.....	.....	10,717,888 114,923,804 13,422,913 10,068,608	10,239,319 16,047,566 144,372,376 18,135,355	68,535.92 107,412.25 906,351.33 109,102.00	..... ..... ..... .....	407.53 110.65 41.47 3,593.62
3 Elmhurst Twp.	.....	.....	.....	.....	.....	.....	.....	.....
4 L. Alloway Creek Twp.	3,600	.....	.....	.....	.....	.....	.....	.....
5 Manlington Twp.	.....	.....	.....	.....	.....	.....	.....	.....
6 Oldmans Twp.	1,498	.....	.....	7,815,954	10,239,319	68,535.92	.....	.....
7 Penns Grove Boro.	13,726	.....	.....	10,717,888	16,047,566	107,412.25	.....	.....
8 Pennsville Twp.	4,456	.....	.....	114,923,804	144,372,376	906,351.33	.....	.....
9 Pittsgrove Twp.	622	.....	.....	13,422,913	18,135,355	121,386.53	.....	.....
10 Pittsgrove Twp.	84	.....	.....	10,068,608	16,300,017	109,102.00	.....	.....
11 Quinton Twp.	.....	.....	.....	8,689,706	11,908,901	79,710.65	.....	.....
12 Salem City	.....	.....	.....	15,824,844	25,306,133	169,33.17	.....	.....
13 Salem Neck Twp.	.....	.....	.....	23,126,858	31,243,873	209,126.71	.....	.....
14 U. Pittsgrove Twp.	83	.....	.....	9,078,941	13,009,674	87,078.53	.....	.....
15 Woodstown Boro.	1,620	.....	.....	9,601,719	13,740,783	91,912.13	.....	34.08
Totals	\$60,368	.....	.....	\$254,955,809	\$343,524,109	\$2,299,333.03	.....	\$5,733.91

⁶ Includes equalization of Tangible Personal Property Used in Business.

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Continued)

TAXING DISTRICT		Section A— Continued III	Section B	Section C—Local Taxes to Be Raised for 1—District School Purposes			Section D—Tax Levy		
(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II	I	III	Total on Which Tax Rate is Computed (Cols. I + II)			
				Total Municipal Purposes (Less Tax Due on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)			
1 Alloway Twp.	\$73,022.86	\$121,303.00	.....	\$14,772.77	\$209,098.43	\$13,800.00	\$222,898.43	
2 Elmer Boro.	41,290.18	101,641.00	.....	37,140.77	180,071.95	10,450.00	190,521.95	
3 Elsinboro Twp.	40,552.80	88,655.00	.....	9,815.00	140,022.86	8,610.00	148,632.86	
4 L. Alloway Creek Twp.	32,481.24	79,057.00	.....	10,000.00	121,258.24	8,980.00	130,518.24	
5 Middletown Twp.	101,696.67	254,304.00	.....	7,749.36	363,750.03	8,620.00	372,370.03	
6 Oldmans Twp.	68,535.52	210,140.00	.....	20,051.80	298,727.32	10,350.00	308,077.32	
7 Penns Grove Boro.	107,004.72	2,588,258.55	\$301,150.08	140,379.61	548,251.41	21,370.00	569,904.41		
8 Pennsville Twp.	986,226.88	.....	.....	126,804.68	3,681,289.91	66,770.00	3,745,059.91
9 Pilesgrove Twp.	121,345.12	.....	273,073.71	.....	13,130.00	13,130.00	407,548.92
10 Pittsgrove Twp.	105,508.38	326,089.00	.....	.....	431,597.38	20,350.00	452,947.38
11 Quinton Twp.	79,393.93	177,947.00	.....	16,880.35	274,221.28	13,440.00	257,661.28	
12 Salem City	168,434.47	530,321.00	.....	330,527.06	1,043,814.53	34,150.00	1,078,444.53	
13 U. Penns Neck Twp.	209,086.11	.....	586,442.79	309,097.15	1,104,386.65	48,220.00	1,152,816.65	
14 U. Pittsgrove Twp.	87,078.53	254,510.00	.....	.....	341,588.53	34,308.53	341,308.53
15 Woodstown Boro.	91,938.05	.....	206,929.29	88,002.38	386,869.72	16,860.00	403,729.72	
Totals	\$2,293,599.12	\$4,733,225.55	\$1,347,535.87	\$1,111,221.53	\$9,520,140.07	\$308,900.00	\$9,829,040.07	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Concluded)

SALEM COUNTY

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TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Rolls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
					(a)	(b)	(c)
					(d)	Total of Miscellaneous Revenues (Cols. a + b + c)	
1 Alloway Twp.	\$227.23	.....	\$819,322	\$38,546.32	\$49,799.00	\$35,000.00	\$123,345.13
2 Elmer Bor.	5,477.33	.....	842,500	8,000.00	22,113.00	9,500.00	\$9,615.00
3 Elsinboro Twp. ....	.....	.....	51,000	25,384.90	22,401.00	15,000.00	62,785.90
4 L. Alloway Creek Twp. ....	.....	.....	151,100	46,373.91	37,174.00	10,000.00	100,547.91
5 Mancinigton Twp.	250.64	.....	873,000	70,223.00	71,727.00	12,000.00	153,950.00
6 Olmians Twp.	1,559.25	.....	1,147,625	9,192.15	18,551.00	26,008.00	84,351.15
7 Penns Grove Bor.	4,164.12	.....	1,063,370	50,000.00	94,417.00	46,700.00	191,117.00
8 Pennsville Twp.	1,074.09	.....	161,300	161,300.00	935,412.00	85,000.00	1,241,912.00
9 Millsgrove Twp. ....	.....	.....	81,100	88,705.00	88,920.00	22,000.00	139,625.00
10 Millsgrove Twp. ....	.....	.....	831,500	75,000.00	120,000.00	120,000.00	266,320.00
11 Quinton Twp. ....	.....	.....	186,723	40,000.00	51,350.00	40,000.00	134,350.00
12 Salem City	7,051.45	.....	2,881,200	77,734.10	120,031.00	65,000.00	332,765.10
13 U. Penns Neck Twp.	1,040.15	.....	322,800	43,492.56	138,663.00	60,000.00	242,155.56
14 U. Millsgrove Twp. ....	.....	.....	439,000	49,018.00	55,532.00	23,000.00	157,550.00
15 Woodstown Bor.	4,497.62	.....	1,038,700	32,798.86	46,737.00	12,000.00	91,535.86
	Totals .....	.....	\$25,941.88	\$10,936,095	\$815,968.61	\$2,086,127.00	\$3,442,523.61
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,774,165.00							
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....\$0.06933672							
Total County Taxes Appropriated County Taxes .....\$2,319,541.00							
Less: Bank Stock Taxes Due County .....25,911.88							
Net County Taxes Appropriated (Net Total 12 A II) .....\$2,293,569.12							
Adjustments (Net Total 12 A IIb) +5,733.91							
Total County Taxes Appropriated (including Adjustments—Total 12 A I) .....\$2,299,333.03							

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality\$25,941.88

Bank Stock Tax Due County25,941.88

Total Bank Stock Tax\$51,883.76

SOMERSET COUNTY

**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%**

A Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Continued)

			5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
(a)	(b)	(c)				(a)	(b)	(c)				(a)	(b)	
TAXING DISTRICT	Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Fallon Shelters (N. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)	NET TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))		General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	Adjusted Gen/Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 64:3-17 to R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business	Personal Property Common Level Applicable to Personal Property Used in Business	Personal Property Common Level Applicable to Personal Property Used in Business		
1 Bedminster Twp.	\$15,851,390	\$3,69	\$1.50	\$3.67	\$3.67	50.00	50.00	50.00	50.00	50.00	50.00
2 Bernards Twp.	40,301,890	6.34	8.66	6.31	6.31	50.00	50.00	50.00	50.00	50.00	50.00
3 Bernardsville Bor.	29,402,244	5.59	11.61	5.42	5.42	43.72	43.72	43.72	43.72	43.72	43.72
4 Bound Brook Bor.	25,314,747	7.68	9.16	7.61	7.61	43.97	43.97	43.97	43.97	43.97	43.97
5 Branchburg Twp.	17,475,935	6.95	7.79	6.92	6.92	37.48	37.48	37.48	37.48	37.48	37.48
6 Briarcliff Twp.	109,525,300	6.41	15.02	5.36	5.36	39.00	39.00	39.00	39.00	39.00	39.00
7 Far Hills Bor.	4,422,685	4.02	7.15	3.96	40.33	40.33	40.33	40.33	40.33	40.33	40.33
8 Franklin Twp.	97,108,195	5.82	9.95	5.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
9 Green Brook Twp.	15,524,290	4.47	9.95	6.39	6.39	41.57	41.57	41.57	41.57	41.57	41.57
10 Hillsborough Twp.	34,757,738	7.45	12.51	7.31	7.31	37.92	37.92	37.92	37.92	37.92	37.92
11 Manville Bor.	33,505,225	7.17	14.43	6.23	6.23	40.66	40.66	40.66	40.66	40.66	40.66
12 Millstone Bor.	1,802,268	5.66	9.96	5.64	5.64	50.00	50.00	50.00	50.00	50.00	50.00
13 Monmouth Twp.	20,314,545	6.44	8.66	6.38	6.38	34.36	34.36	34.36	34.36	34.36	34.36
14 North Plainfield Bor.	56,338,170	6.22	12.17	6.13	6.13	46.20	46.20	46.20	46.20	46.20	46.20
15 Peapack Gladstone Bor.	7,414,970	5.19	8.85	5.08	5.08	42.87	42.87	42.87	42.87	42.87	42.87
16 Kirtland Bor.	18,685,690	7.51	19.76	6.72	6.72	42.21	42.21	42.21	42.21	42.21	42.21
17 Rocky Hill Bor.	2,677,770	6.73	21.33	6.55	6.55	37.25	37.25	37.25	37.25	37.25	37.25
18 Somerville Bor.	40,493,790	6.30	9.40	6.11	6.11	45.51	45.51	45.51	45.51	45.51	45.51
19 South Bound Brook Bor.	8,062,200	10.22	20.30	9.73	9.73	37.04	37.04	37.04	37.04	37.04	37.04
20 Warren Twp.	27,619,500	7.63	11.89	7.57	7.57	36.43	36.43	36.43	36.43	36.43	36.43
21 Watchung Bor.	29,187,751	5.39	13.34	4.98	4.98	44.96	44.96	44.96	44.96	44.96	44.96
Totals	\$12,500	.....	.....	.....	.....	\$633,829,297	.....	.....	.....	.....	.....

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	10\$ Equalization		Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 — 10(a) + 10(b))	11				12—APPORTIONMENT OF TAXES				
		(a)			(b)		I		Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from		
		Amounts Deducted Under R. S. 54:3-17	Added Under R. S. 64:3-19		Amounts Added Under R. S. 64:3-19	Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 — 10(a))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Deduct Over- payment	
1 Bedminster Twp.	\$2,958	.....	.....	\$15,827,390	\$31,678,780	\$119,817.28	.....	.....	.....	\$326.78	.....	.....
2 Bernards Twp.	118,663	.....	.....	40,304,890	80,612,738	304,893.08	.....	.....	.....	429.85	.....	\$33.00
3 Bernardsville Bor.	165,147	.....	.....	37,921,446	67,442,353	255,084.30	.....	.....	.....	51.87	.....	.....
4 Bound Brook Bor.	6,719	.....	.....	32,321,248	57,801,142	218,618.77	.....	.....	.....	7.10	.....	.....
5 Branchburg Twp.	50,233	.....	.....	29,146,865	46,639,519	176,492.64	.....	.....	.....	2,725.91	.....	.....
6 Bridgewater Twp.	9,036	.....	.....	158,875,356	268,460,889	1,015,388.05	414,407.77	.....	.....	5,447.54	.....	.....
7 Far Hills Bor.	1,740	.....	.....	6,535,195	10,967,200	194,218.150	734,582.50	.....	.....	264.11	426.54	.....
8 Franklin Twp.	.....	.....	.....	97,108,195	141,794,080	37,318,370	141,147.66	.....	.....	.....	.....	.....
9 Green Brook Twp.	.....	.....	.....	21,794,080	56,583,935	91,599,621	346,453.29	.....	.....	.....	.....	.....
10 Hillsborough Twp.	7,947	.....	.....	49,054,167	82,770,752	313,080.24	180,633.28	.....	.....	128.17	244.41	.....
11 Manville Bor.	211,360	.....	.....	1,802,238	3,604,533	223,185.29	402,150.20	.....	.....	336.15	336.15	.....
12 Millstone Bor.	.....	.....	.....	38,640,510	56,008,497	122,190,580	65,473.26	.....	.....	.....	94.16	.....
13 Montgomery Twp.	53,442	.....	.....	65,802,420	17,312,218	.....	.....	.....	.....	.....	.....	.....
14 North Plainfield Bor.	5,384	.....	.....	9,891,864	.....	.....	.....	.....	.....	.....	.....	.....
15 Peck Gladstone Bor.	150,352	.....	.....	25,596,135	44,432,177	168,053.91	27,180,236	.....	.....	939.16	.....	.....
16 Raritan Bor.	.....	.....	.....	4,503,197	7,180,967	338,315.22	81,825.56	.....	.....	33.13	41.73	.....
17 Rocky Hill Bor.	162,659	.....	.....	48,751,258	89,447,977	21,634,058	75,865,129	48,215,629	76,941,40	137.11	137.11	.....
18 Somerville Bor.	1,354	.....	.....	13,630,504	20,086,171	65,064,171	246,089.41	.....	.....	.....	3.37	.....
19 South Bound Brook Bor.	.....	.....	.....	35,876,417	.....	.....	.....	.....	.....	.....	.....	.....
20 Warren Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Watchung Bor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$946,994	.....	.....	\$838,473,523	\$1,475,249,814	\$5,579,773.72	.....	.....	.....	\$11,609.56	.....	\$190.52

* Use also for other equalization purposes.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Continued)

SOMERSET COUNTY

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
			I—District School Purposes		II		I		II	
	(a) Net County Taxes Apportioned	County Library Taxes	(b) As Required by District School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy [Cols. AII + B + CII] [Cols. AII + B + CII]	Total Tax Levy [Col. AII + B + CII]	Add; Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Bedminster Twp.	\$119,490.50		\$351,781.00				\$91,681.00	\$571,299.72	\$13,200.00	\$584,499.72
2 Bernards Twp.	304,991.08	21,312.39	1,756,153.00				411,305.61	2,493,732.08	2,551,552.08	
3 Bernardsville Bor.	254,654.45	17,791.26	1,018,362.50				315,668.69	1,606,476.90	31,610.00	
4 Bound Brook	218,566.90		1,108,438.44				556,829.90	1,883,835.24	1,913,345.24	
5 Branchburg Twp.	176,395.54		12,335.86				169,503.02	1,188,035.70	23,920.00	1,214,855.70
6 Bridgewater Twp.	1,012,662.14	70,711.60	\$5,297,460.26				571,986.36	24,435.00	7,035,450.00	
7 Far Hills Bor.	41,480.77	2,898.53	81,785.00				43,314.87	174,509.17	3,050.00	177,559.00
8 Franklin Twp.	729,135.31	3,818.82	3,818,820.02				911,246.15	5,510,182.11	136,410.00	5,646,592.11
9 Green Brook Twp.	140,883.55	9,812.54	701,831.16				121,746.77	971,304.02	120,140.00	1,003,441.02
10 Hillsborough Twp.	346,026.75	24,116.07	1,905,487.16				196,933.04	2,532,673.02	56,650.00	2,588,673.02
11 Millville Bor.	312,932.07	21,805.69	1,335,076.50				637,785.47	2,327,849.73	2,400,739.73	
12 Millstone Bor.	13,385.87	933,80	84,382.50				86,791.93	73,090.00	3,090.00	101,881.93
13 Montgomery Twp.	222,291.14	15,507.99	966,487.00				81,507.91	1,286,355.01	21,120.00	1,308,075.01
14 North Plainfield Bor.	40,250.35	32,120.12	2,236,410.00				600,274.33	3,397,366.00	103,160.00	3,503,266.00
15 Pennock-Clairstone Bor.	63,479.26	4,575.46	207,232.00				96,819.36	3,747,106.08	9,930.00	3,849,096.08
16 Kutztown Bor.	167,064.75	11,666.75	*874,046.49				300,838.32	1,353,616.31	40,300.00	1,402,916.31
17 Rock Hill Bor.	217,201.26	1,897.57	129,587.50				117,207.50	1,175,835.13	4,130.00	1,179,835.13
18 Somerville Bor.	335,292.09		1,436,881.50				711,633.76	2,486,817.35	63,610.00	2,550,457.35
19 South Bound Brook Bor.	81,753.83	5,714.48	516,724.10				190,757.73	791,250.22	22,750.00	817,750.22
20 Warren Twp.	246,801.29	20,039.90	*542,041.67				156,288.90	2,078,639.76	46,100.00	2,121,739.76
21 Watchung Bor.	246,092.78	17,190.14	695,939.15	*343,083.34			238,830.49	1,545,102.50	26,290.00	1,571,392.50
Totals	\$5,568,254.63	\$350,113.29	\$20,339,037.50	\$7,057,631.76	.....		\$6,448,609.14	\$39,763,746.37	\$985,910.00	\$10,749,656.37

* Prilgewater-Hariton Joint School District.
** Watchung Hills Regional School District.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned) for the support of the County Budget
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes
County Percentage Level of Taxable Value of Real Property 50%.

Total County Taxes Apportioned \$5,630,468.10
Less: Bank Stock Taxes Due County 62,113.42

Net County Taxes Apportioned (12 A 11) \$5,568,351.68
Adjustments (Net Total 12 A 11b) + 11,410.04

Total County Taxes Apportioned (including Adjustments—Total 12 A 1) \$5,579,773.72

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Tolls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)		(b)	(c)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Relinent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bedminster Twp.	\$505.42		\$666,300	\$88,000.00	\$685,079.00	\$20,000.00	\$186,079.00
2 Bernards Twp.	1,762.34		7,826,900	319,000.00	269,875.00	85,000.00	673,875.00
3 Bernardsville Bor.	3,823.52		5,820,800	161,000.00	119,402.75	65,000.00	345,402.75
4 Bound Brook Bor.	11,135.23		3,701,500	152,500.00	213,280.87	40,000.00	405,780.87
5 Branchburg Twp.	704.78		607,100	75,000.00	125,805.00	50,000.00	250,805.00
6 Bridgewater Twp.	3,163.67		8,069,600	800,000.00	917,211.61	100,000.00	1,847,271.61
7 Far Hills Bor.			141,100	130,363.36	...	...	35,846.90
8 Franklin Twp.	8,514.85		10,812,050	300,000.00	629,578.00	150,000.00	1,073,578.00
9 Green Brook Twp.			1,923,400	129,000.00	116,823.00	45,000.00	290,823.00
10 Hillshorugh Twp.	608.24		18,247,320	250,000.00	316,087.00	100,000.00	666,087.00
11 Manville Bor.	3,044.52		3,046,475	120,000.00	182,918.29	77,500.00	380,418.29
12 Millstone Bor.	1,091.54		113,350	15,000.00	10,498.00	5,200.00	30,698.00
13 Montseny Twp.	3,532.47		3,923,375	100,000.00	137,500.00	50,000.00	337,500.00
14 North Plainfield Bor.	2,515.64		5,495,295	275,000.00	319,060.00	68,000.00	692,050.00
15 Peapack Gladstone Bor.			1,582,500	76,500.00	35,545.00	...	112,015.00
16 Raritan Bor.			2,293,68	75,000.00	141,951.65	30,000.00	246,951.65
17 Rocky Hill Bor.			11,419,700	10,000.00	14,165.00	3,000.00	27,165.00
18 Somerville Bor.	15,184.46		205,000.00	205,000.00	384,466.25	70,000.00	669,466.25
19 South Bound Brook Bor.	4,160.30		50,000.00	50,000.00	60,365.46	17,500.00	127,865.46
20 Warren Twp.			4,833,500	75,000.00	178,464.00	81,000.00	334,464.00
21 Watchung Bor.	4,428.76		2,828,500	90,000.00	145,775.00	25,000.00	260,775.00
Totals	\$62,113.42		\$94,158,285	\$3,391,480.13	\$4,527,276.84	\$1,032,200.00	\$9,000,936.97

*** Bank Stock Tax Due Municipality \$62,113.42
 Bank Stock Tax Due County 62,113.42
 Total Bank Stock Tax 124,226.84

SUSSEX COUNTY

**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6			7—Tax Rate(s) Applicable—Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3, 35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3, 48)		(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Col. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property)	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (b))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop.)	County Equal. Table—Aver. Ratio of Assessed Value of Real Property (R. S. 54:3-17 to R. S. 64:3-19)	(a) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)	
		(a)	(b)									
1 Andover Bor.	\$3,191,300	\$7,867	\$3,563	78.43	.71	.....	.....
2 Andover Twp.	17,779,480	3,937	5,494	78.86	.85	.....	.....
3 Branchville Bor.	4,975,750	4,477	10,928	72.73	.73	.....	.....
4 Byram Twp.	25,919,822	3,176	8,257	3,101	.87	.....	.....
5 Frankford Twp.	15,742,912	4,832	14,651	4,632	.70	.....	.....
6 Franklin Bor.	16,933,137	3,373	2,020	.....	102.67	100	100	
7 Frederon Twp.	7,596,420	3,348	5,772	3,245	74.81	79	80	
8 Green Twp.	7,825,173	3,441	6,189	3,677	63.36	97	97	
9 Hamburg Bor.	8,159,120	3,422	7,107	.....	98.66	97	92	
10 Hampton Twp.	15,093,145	3,472	6,953	3,377	75.54	86	86	
11 Harrington Twp.	17,551,518	3,303	6,450	3,217	80.39	87	87	
12 Hopatcong Bor.	45,136,267	4,163	4,158	4,158	73.91	82	82	
13 Lafayette Twp.	6,188,432	4,115	7,494	3,925	87.48	91	91	
14 Montague Twp.	8,146,210	2,498	2,264	.....	70.99	76	76	
15 Newton, Town of	35,217,850	4,478	7,138	4,198	85.40	86	86	
16 Ogdensburg Bor.	17,163,245	4,828	1,485	.....	86.34	94	94	
17 Sparta Twp.	8,980,520	2,489	5,160	2,424	68.51	85	85	
18 Stanhope Twp.	58,476,815	4,452	7,636	4,369	73.22	73	73	
19 Stillwater Twp.	11,004,812	2,482	5,640	2,227	80.73	83	83	
20 Stillwater Twp.	17,097,044	2,953	10,304	2,919	70.70	80	80	
21 Sussex Bor.	8,041,210	5,605	10,569	5,148	98.93	87	87	
22 Vernon Twp.	50,981,093	2,510	5,165	2,483	81.03	82	82	
23 Walpack Twp.	11,602,335	2,157	3,234	2,151	79.23	100	100	
24 Wantage Twp.	26,620,220	4,158	4,386	4,122	66.86	80	80	
Totals	\$445,885,890	.....	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

TAXING DISTRICT	8		10 ⁸		11		12—APPORTIONMENT OF TAXES			
	True Value of Class II Railroad Property (C. 139, L. 1966)		Equalization (a) Amounts Reduced Under R. S. 5:3-17		Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 — 10(a) + 10(b))		1 Total County Taxes Apportioned (including Total Net Adjustments)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
1 Andover Bor.	\$4,831			\$898,387	\$4,094,518	\$24,671,68			\$113,59	
2 Andover Twp.	336			4,720,435	22,500,231	135,731,57			171,39	
3 Branchville Bor.	4,915			1,859,549	6,840,214	41,235,02			26,92	
4 Braman Twp.	267			3,875,927	29,867,016	180,199,50			556,01	
5 Franklin Twp.	40			6,395,563	22,163,513	132,553,83			934,75	
6 Franklin Bor.	2,043			2,634,438	16,515,660	99,932,95			795,44	
7 Frederon Twp.	253			3,418,382	10,530,588	63,529,66			663,95	
8 Green Twp.				11,213,808	67,528,51	50,144,66			58,48	
9 Hamburg Bor.				123,081	8,312,201	11,888,358			1,818,13	
10 Hamilton Twp.				4,793,213	19,888,358	118,219,64				
11 Harrington Twp.	381			4,237,647	21,759,546	131,146,56			223,97	
12 Harrington Bor.				15,878,087	61,014,354	368,078,67			360,14	
13 Lafayette Twp.	48			872,331	7,071,011	42,656,70			8,52	
14 Montague Twp.				3,310,535	11,456,795	69,111,92				
15 Newton, Town of	31,883			5,993,475	41,216,208	248,613,79			1,139,44	
16 Odensburg Bor.	559			2,615,094	19,778,98	119,735,94			1,441,00	
17 Odensburg Twp.				4,072,578	13,063,038	78,805,19			368,28	
18 Sartain Twp.	1,974			21,338,880	79,872,369	481,832,51			498,58	
19 Stanhope Bor.				2,610,539	13,615,411	82,137,11			12,97	
20 Stillwater Twp.				7,041,574	24,138,608	145,181,73			393,04	
21 Sussex Bor.					181,033	49,601,97			25,25	
22 Vernon Twp.				11,907,805	62,889,794	379,887,15			1,014,97	
23 Wallack Twp.				3,024,587	14,626,982	88,239,57			48,29	
24 Wantage Twp.				12,319,087	38,939,307	234,907,49			908,45	
Totals	\$51,056			\$469,520	\$124,177,577	\$569,705,003			\$11,661,56	

[§] Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A— Continued III	Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
			I—District School Purposes		(c) As Required by Local Municipal Budget	II		III
			(a) As Required by District School Budget	(b) Residential Consolidated and Joint School Budgets	Local Municip- al Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, C + CII]	Add: Allowances Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1 Andover Bor.	\$24,555.09	\$1,234.14	\$76,315.03	...	...	\$12,187.27	\$116,294.53	\$4,090.90
2 Andover Twp.	6,507.96	6,507.96	420,868.97	...	125,273.72	636,513.83	13,316.00	699,833.83
3 Branchville Bor.	41,208.10	\$1,227.50	82,290.54	...	...	216,795.35	5,910.00	227,735.35
4 Byram Twp.	179,533.49	9,020.13	524,787.50	...	95,433.69	808,794.81	16,090.00	824,884.81
5 Frankford Twp.	132,599.08	6,666.20	219,008.50	215,139.66	...	147,764.90	751,178.34	15,800.00
6 Franklin Bor.	99,187.51	4,936.94	312,436.00	...	98,096.34	515,003.79	...	576,978.34
7 Frederon Twp.	63,520.06	3,189.61	191,739.60	...	...	258,175.17	6,170.00	264,345.17
8 Green Twp.	67,164.56	3,378.48	187,591.62	...	...	30,000.00	288,134.66	4,550.00
9 Hamburg Bor.	50,086.18	2,515.24	197,377.00	...	21,118.00	271,096.42	9,480.00	292,714.66
10 Hamilton Twp.	118,131.51	5,950.09	328,200.00	...	60,729.26	513,010.86	10,350.00	520,356.42
11 Hardyston Twp.	131,222.59	6,500.46	313,602.14	...	80,919.3	399,090.99	...	523,960.86
12 Harlancong Bor.	367,718.53	18,445.74	1,146,449.36	...	\$26,092.50	236,325.90	33,760.00	17,170.00
13 Lafayette Twp.	42,648.18	2,411.33	72,462.25	104,793.72	...	27,424.83	239,470.31	5,510.00
14 Montague Twp.	69,111.92	3,450.96	110,715.00	...	11,922.82	194,392.80	8,520.00	205,610.31
15 Newton, Town of	241,414.35	12,455.74	1,004,807.50	...	214,753.57	1,539,473.16	37,320.00	1,576,733.80
16 Oldensburgh Bor.	117,874.94	5,352.07	308,105.00	1,03,515.75	...	817,393.34	...	828,588.34
17 Samlyston Twp.	78,436.91	3,941.69	1,572,898.22	...	26,349.95	212,214.30	11,190.00	223,701.30
18 Shartsa Twp.	481,333.93	24,171.11	294,344.50	...	468,389.82	2,546,893.18	56,430.00	2,603,323.18
19 Stanhope Bor.	82,121.14	4,123.35	272,987.94	...	76,890.78	477,842.77	14,410.00	471,280.77
20 Stillwater Twp.	144,788.69	7,273.39	...	...	63,762.12	488,812.14	15,990.00	504,802.14
21 Sussex Bor.	49,576.72	2,449.32	270,366.35	...	109,710.03	441,142.42	9,550.00	450,692.42
22 Vernon Twp.	376,321.18	19,006.29	661,419.00	...	175,539.37	1,250,526.84	29,060.00	1,279,586.84
23 Walpack Twp.	88,181.28	4,425.33	106,749.94	...	43,333.53	244,703.08	5,510.00	250,233.08
24 Wantage Twp.	233,999.04	11,758.12	681,671.23	...	157,204.15	1,084,632.54	22,030.00	1,106,662.54
Totals	\$3,424,427.16	\$172,045.00	\$7,900,175.63	\$2,074,711.19	\$26,092.50	\$2,792,707.99	\$16,390,159.47	\$392,170.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget her \$100 to be applied to Col. 11 for apportionment of County Taxes								
Total County Taxes Apportioned (Col. 11)								
Less: Bank Stock Tax Due County								
Total Bank Stock Tax								
Net County Taxes Apportioned (12 A IIb)								
Adjustments (Net Total 12 A IIb) +								
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)								
**Bank Stock Tax Due Municipality								
Bank Stock Tax Due County								
Total Bank Stock Tax								
\$3,424,427.16								

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget her \$100 to be applied to Col. 11 for apportionment of County Taxes

Total County Taxes Apportioned (Col. 11)

Less: Bank Stock Tax Due County

Total Bank Stock Tax

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget her \$100 to be applied to Col. 11 for apportionment of County Taxes

Total County Taxes Apportioned (Col. 11)

Less: Bank Stock Tax Due County

Total Bank Stock Tax

\$1,799,349.60

\$0,6302657

\$0,0302852

\$3,447,328.49

—22,901.33

\$3,424,427.16

Adjustments (Net Total 12 A IIb) +

Total County Taxes Apportioned (Including Adjustments—Total 12 A I)

**Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

\$11,661.56

\$3,436,088.72

\$22,901.33

22,901.33

\$45,802.66

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Concluded)

TAXING DISTRICT	Bank Stock *** Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
13	14	15	16				
Andover Bor.	\$432.00	.....	\$180,700 4,382,600	\$16,900.00 77,000.00	\$9,159.00 63,108.00	\$13,000.00 56,000.00	\$39,059.00 196,108.00
2 Andover Twp.	2,889.72	.....	235,500	28,000.00	38,651.00	5,000.00	71,651.00
3 Branchville Bor.	.....	.....	5,577,935	80,000.00	71,745.00	63,000.00	214,745.00
4 Branch Twp.	.....	.....	1,472,625	70,000.00	79,679.00	60,000.00	209,679.00
5 Frankford Twp.	2,935.48	.....	4,728,255	95,000.00	103,168.00	45,000.00	213,168.00
6 Franklin Bor.	.....	.....	3,84,500	38,000.00	31,036.00	20,000.00	89,086.00
7 Friend Twp.	2,349.05	.....	890,135	13,219,77	37,333.00	25,381.87	76,631.64
8 Green Twp.	.....	.....	157,600	28,000.00	25,293.00	22,000.00	75,993.00
9 Hamlinburg Bor.	.....	.....	224,500	55,000.00	52,115.94	53,000.00	102,715.91
10 Hamiton Twp.	143.06	.....	503,500	169,000.00	115,296.50	53,000.00	160,951.00
11 Harrison Twp.	317.95	.....	2,063,261	30,000.00	38,978.00	14,000.00	382,206.50
12 Harrington Bor.	.....	.....	1,489,500	35,000.00	27,197.00	18,000.00	71,497.00
13 Lafayette Twp.	.....	.....	1,073,300	25,000.00	32,125.00	18,000.00	75,125.00
14 Montague Twp.	.....	.....	7,662,150	101,200.00	110,831.76	61,000.00	213,631.76
15 Newton, Town of	7,598.17	.....	.....	.....	.....	.....	.....
16 Oceansburg Bor.	227.64	.....	585,500	50,000.00	36,912.71	45,000.00	131,912.71
17 Sandyston Twp.	.....	.....	1,617,075	31,000.00	41,864.00	27,000.00	102,864.00
18 Shartsa Twp.	2,501.78	.....	4,635,217	135,000.00	238,978.00	135,000.00	523,978.00
19 Stanhope Bor.	224.60	.....	593,760	42,400.00	38,997.00	26,000.00	107,367.00
20 Stillwater Twp.	.....	.....	1,402,555	50,000.00	63,000.00	35,000.00	148,400.00
21 Sussex Bor.	2,121.81	.....	1,555,015	25,000.00	24,176.00	20,000.00	69,176.00
22 Vernon Twp.	444.47	.....	3,105,000	125,000.00	60,113.00	20,000.00	285,113.00
23 Walpack Twp.	255.60	.....	4,13,810	46,000.00	31,848.00	20,000.00	100,848.00
24 Wantage Twp.	.....	.....	4,097,625	130,000.00	107,045.00	70,000.00	307,045.00
Totals .....	.....	.....	\$44,122,891	\$1,519,719.77	\$1,510,155.91	\$1,066,481.87	\$4,096,357.05
 1967 CALENDAR YEAR REQUIREMENTS							
Branchville Borough	High Point Regional School District	.....	.....	.....	.....	.....	\$78,315.03
Frankford Township	.....	.....	.....	.....	.....	.....	420,868.97
Lafayette Township	.....	.....	.....	.....	.....	.....	.....
Sussex Borough	.....	.....	.....	.....	.....	.....	.....
Wantage Township	.....	.....	.....	.....	.....	.....	.....
Total Sussex Wantage Regional School District	.....	.....	.....	.....	.....	.....	\$499,184.00
Sussex Borough	.....	.....	.....	.....	.....	.....	\$103,515.75
Wantage Township	.....	.....	.....	.....	.....	.....	108,749.44
Total .....	.....	.....	.....	.....	.....	.....	\$212,263.69
Total .....	.....	.....	.....	.....	.....	.....	\$451,129.50

UNION COUNTY

**Abstract of Ratables and Exemptions in the County of Union, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%**

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property				(f)
				(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)
1 Berkeley Heights Twp.	\$19,561,200	\$49,121,850	\$68,633,050	\$289,400	\$7,384,850	\$950	.....	\$7,675,200
2 Clark Twp.	15,733,000	47,419,600	63,212,600	1,130,300	6,449,900	.....	.....	7,550,900
3 Crawford Twp.	30,135,600	62,332,400	92,518,000	542,500	2,861,100	.....	3,403,750	3,403,750
4 Elizabeth, City	79,205,100	190,720,250	269,835,350	9,185,000	18,288,600	.....	27,463,600	27,463,600
5 Fairwood Bor.	5,020,150	20,142,500	25,163,650	66,503	212,117	.....	318,680	318,680
6 Garwood Bor.	3,421,485	11,550,965	14,975,450	394,300	1,332,300	.....	.....	1,776,600
7 Hillsdale Twp.	13,304,300	59,995,200	73,299,500	2,818,700	4,102,800	.....	.....	6,921,500
8 Kenvilworth, City Bor.	9,412,700	24,731,250	34,133,950	1,414,500	2,729,700	.....	.....	4,142,200
9 Linden, City	52,039,200	181,104,100	233,133,900	7,050,500	18,644,830	.....	.....	25,693,630
10 Mountainside Bor.	11,914,400	28,509,900	40,824,300	912,600	1,758,200	100	.....	2,670,900
11 New Providence Bor.	13,739,215	36,182,325	54,921,510	2,711,125	1,983,175	3,600	.....	2,258,200
12 Plainfield, City	37,992,250	88,182,100	126,124,350	2,084,300	5,705,700	.....	.....	7,730,000
13 Railway, City	9,591,100	52,236,200	61,827,300	1,056,701	4,486,215	.....	.....	5,492,916
14 Roselle Bor.	16,701,900	41,817,600	58,519,500	380,700	2,031,100	.....	.....	2,461,800
15 Roselle Park Bor.	5,243,700	25,250,900	30,474,600	244,200	449,900	.....	.....	694,100
16 Scotch Plains Twp.	19,966,000	52,929,700	72,895,700	138,100	865,074	.....	.....	865,074
17 Springfield Twp.	18,228,400	48,150,600	66,339,200	912,500	1,917,300	.....	4,000	2,833,800
18 Summit City	24,055,100	80,696,400	104,741,500	921,900	3,406,100	500	.....	4,328,500
19 Union Twp.	53,239,080	159,615,990	212,905,070	4,713,200	10,050,260	.....	120	14,763,580
20 Westfield, Town	31,593,950	89,339,650	120,935,600	621,700	1,960,275	.....	.....	2,551,975
21 Winfield Twp.	110,100	578,900	689,000	2,073	16,021	.....	.....	18,094
Totals	\$170,329,730	\$1,351,039,380	\$1,821,369,110	\$35,151,462	\$96,715,517	\$5,150	\$7,670	\$131,879,799

ABSTRACT OF RATABLES AND EXEMPTIONS IN THE COUNTY OF UNION, FOR THE YEAR 1967—(Continued)

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Continued)

TAXING DISTRICT	True Value of Class II Railroad Property (C. 139, L. 1966)	9		10 ⁸		11		12—APPORTIONMENT OF TAXES			
		(a)		(b)		Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9 — 10(a) + 10(b))		I Total County Taxes Apportioned (Including Total Net Adjustments)		II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54-2-37)	
		Amounts Deducted Under R. S. 54-3-17	R. S. 54-3-19	Amounts Added Under R. S. 54-3-17	R. S. 54-3-19	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	(b)—Appeals and Corrected Errors (R. S. 54-4-49; R. S. 54-4-53)	
1 Berkeley Heights Twp.	\$4,067	.....	.....	\$71,841,376	\$148,199,326	\$522,892,20	.....	.....	.....	\$600,27	.....
2 Clark Twp.	556,818	.....	.....	110,910,029	181,707,396	644,118,24	.....	.....	.....	1,943,44	.....
3 Cranford Twp.	8,757,855	.....	.....	99,560,650	196,039,218	691,684,45	.....	.....	.....	140,14	.....
4 Elizabeth, City	5 Fanwood Bor.	.....	.....	372,037,342	678,294,150	2,393,292,75	.....	.....	.....	15,981,79	52,80
6 Garwood Bor.	19,684	.....	.....	33,182,652	58,675,621	201,024,98	.....	.....	.....	.....	.....
7 Hillside Twp.	85,381	.....	.....	18,058,612	34,830,346	122,801,78	.....	.....	.....	104,47	.....
8 Kenilworth Bor.	42,935	.....	.....	126,278,855	206,585,239	728,883,94	.....	.....	.....	7,986,37	.....
9 Linden, City	81,048	.....	.....	51,261,139	89,592,272	316,108,08	.....	.....	.....	7,611,72	61,79
10 Mountainside Bor.	.....	.....	.....	374,582,971	634,237,549	2,377,778,01	.....	.....	.....	.....	.....
11 New Providence Bor.	2,497	.....	.....	50,536,472	94,051,612	331,842,17	.....	.....	.....	.....	.....
12 Plainfield City	332,450	.....	.....	61,999,534	114,181,881	402,806,80	.....	.....	.....	298,80	.....
13 Plainfield City	1,004,859	.....	.....	137,678,960	271,925,760	959,434,66	.....	.....	.....	514,66	.....
14 Roselle Bor.	30,391	.....	.....	137,941,588	206,266,969	727,770,00	.....	.....	.....	1,003,49	.....
15 Roselle Park Bor.	35,407	.....	.....	65,377,245	126,388,336	445,937,62	.....	.....	.....	31,01	.....
16 Scotch Plains Twp.	89	.....	.....	54,659,312	85,863,419	302,931,59	.....	.....	.....	198,79	.....
17 Springfield Twp.	334,757	.....	.....	92,254,772	166,156,435	5,86,219,14	.....	.....	.....	1,197,69	.....
18 Summit, City	33,042,1	.....	.....	135,651,737	159,822,399	563,900,78	.....	.....	.....	5,224,80	.....
19 Union Twp.	31,169	.....	.....	90,638,642	158,419,330	928,185,94	.....	.....	.....	1,169,72	.....
20 Westfield, Town	3,077	.....	.....	162,655,355	286,199,007	1,009,794,90	.....	.....	.....	1,885,51	.....
21 Winfield Twp.	.....	.....	.....	703,520	1,410,614	4,977,07	.....	.....	.....	.....	.....
Totals	\$12,067,471	.....	.....	\$2,596,600,337	\$4,561,916,717	\$16,095,783,97	.....	.....	.....	\$46,017,26	\$742,38

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A— Continued	Section B	Section C—I-Local Taxes to be Raised for			Section D—Tax Levy		
			I—District School Purposes		(c) As Required by Local Municipal Budget	II		III
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets		Total Municipal Purposes (Less Tax Due Municipally on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, b, c + CII]	
1 Berkeley Heights Twp.	\$522,291.93	Net County Taxes Apportioned	\$1,734,367.50	\$977,039.09	.....	\$829,011.21	\$4,062,709.73	\$67,370.00
2 Clark Twp.	639,174.80	County Library Taxes	1,755,663.50	1,196,710.41	.....	537,101.11	4,128,679.82	116,930.00
3 Cranford Twp.	691,544.31	.....	3,842,162.00	.....	961,937.63	5,495,633.94	5,668,333.94	4,25,659.82
4 Elizabeth City	2,377,210.96	.....	8,456,147.00	1,191,752.53	9,387,496.61	20,659,318.48	357,080.00	21,016,998.48
5 Fanwood Dor.	206,972.18	.....	.....	.....	453,602.85	1,852,537.56	51,160.00	1,903,517.56
6 Garwood Bor.	122,747.31	.....	2,212,354.51	229,663.43	.....	325,033.92	975,250.66	1,012,030.66
7 Hillside Twp.	720,807.75	.....	591,019.92	.....	.....	2,179,379.14	5,172,631.22	36,780.00
8 Kenilworth Bor.	316,108.08	.....	500,243.90	515,501.00	.....	344,841.77	1,812,233.67	5,308,021.22
9 Linden, City	2,230,166.29	.....	4,577,250.50	933,478.91	620,375.78	3,014,692.04	10,357,101.83	1,860,283.67
10 Mountainlawn Bor.	331,700.38	.....	.....	.....	.....	323,715.70	2,209,880.77	2,256,140.77
11 New Providence Bor.	402,538.09	.....	2,431,052.00	.....	.....	803,707.75	3,692,327.75	75,010.00
12 Plainfield, City	958,920.00	.....	5,531,552.00	.....	.....	3,335,651.77	10,563,090.02	3,761,367.75
13 Rutherford, City	726,765.51	.....	2,773,584.89	.....	.....	2,015,1-0.74	5,638,-81.26	10,757,150.00
14 Roselle Bor.	445,905.01	.....	2,019,314.72	.....	.....	1,062,011.75	3,527,263.08	5,811,601.26
15 Roselle Park Bor.	302,752.40	.....	1,512,912.50	.....	.....	530,011.51	2,405,706.81	3,649,473.08
16 Scotch Plains Twp.	585,051.45	.....	.....	3,373,817.47	.....	918,295.93	4,877,104.85	5,003,384.85
17 Springfield Twp.	538,675.98	.....	1,862,971.40	1,049,087.37	.....	1,118,275.88	4,589,010.63	126,220.00
18 Summit, City	928,327.32	.....	3,591,866.00	.....	579,577.50	1,449,317.10	6,552,685.92	4,678,310.63
19 Union Twp.	1,969,098.15	.....	5,913,400.00	.....	.....	2,920,471.37	10,832,970.52	6,662,338.92
20 Westfield, Town	1,007,900.39	.....	5,531,550.50	.....	.....	1,452,878.45	7,992,138.34	11,184,030.52
21 Winfield Twp.	4,937.07	.....	13,742.00	.....	.....	59,827.00	203,225.07	181,170.00
							100.00	203,325.07
Totals	\$16,650,519.09	.....	\$55,865,847.83	\$9,229,526.00	\$1,893,397.78	\$31,446,984.23	\$117,608,274.93	\$120,378,754.93

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Concluded)

UNION COUNTY

TAXING DISTRICT	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Berkey Heights Twp.	\$2,314.76		\$10,878.100	\$320,000.00	\$221,384.00	\$50,000.00	\$691,384.00
2 Clark Twp.	5,149.83	6,845,700	350,000.00	445,770.00	18,000.00	813,770.00	
3 Cranford Twp.	8,618.37	15,790,200	700,000.00	672,244.00	65,000.00	1,437,244.00	
4 Elizabeth, City	50,434.05	8,1230,235	1,050,036.69	3,465,007.63	525,000.00	5,140,044.32	
5 Fairwood Bor.	2,037.15	1,014,500	154,000.00	140,400.00	34,600.00	329,000.00	
6 Garwood Bor.	1,414.56	1,175,083	75,000.00	174,046.00	16,000.00	195,046.00	
7 Hillside Twp.	6,592.57	10,420,400	190,880.00	460,771.81	38,310.00	745,261.81	
8 Kenilworth Bor.	1,406.66	2,809,400	235,000.00	207,945.00	43,000.00	485,945.00	
9 Linden, City	22,493.96	21,765,200	620,757.13	2,612,439.94	95,000.00	3,328,197.07	
10 Mountainlode Bor.	1,772.66	2,446,200	150,000.00	219,425.00	30,000.00	339,425.00	
11 New Providence Bor.	3,587.83	4,183,750	215,000.00	302,263.00	65,000.00	582,203.00	
12 Roseland, City	8,950.62	21,913,600	565,000.00	1,197,814.94	325,000.00	2,087,814.94	
13 Railway, City	8,849.99	12,843,700	510,500.00	612,500.25	130,000.00	1,253,000.00	
14 Roselle Bor.	2,187.97	7,486,800	350,000.00	735,730.00	75,000.00	800,730.00	
15 Roselle Park Bor.	2,284.73	3,563,100	180,000.00	178,168.00	30,000.00	388,168.00	
16 Scotch Plains Twp.	5,923.17	11,382,300	550,000.00	727,527.00	105,000.00	1,382,527.00	
17 Springfield Twp.	3,047.38	5,919,000	305,000.00	331,021.00	67,000.00	703,021.00	
18 Summit, City	21,051.63	20,144,700	700,000.00	1,027,747.04	107,000.00	1,834,747.04	
19 Union Twp.	25,594.11	14,009,840	1,000,000.00	1,294,000.00	140,000.00	2,434,000.00	
20 Westfield, Town	14,471.91	14,094,450	1,400,000.00	1,573,633.00	70,000.00	2,043,633.00	
21 Winfield Twp.	.....	247,300	3,500.00	12,633.00	.....	16,133.00
Totals	\$222,248.91	\$303,585,620	\$9,624,673.82	\$15,382,410.61	\$2,084,210.00	\$27,091,294.43
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$4,783,400.00	\$16,095,793.97
* Use also for other equalization purposes.
Total County Taxes Appropriated	\$16,272,768.00	\$444,497.82
Less: Bank Stock Taxes Due County	222,248.91
Net County Taxes Apportioned (12 A III)	\$16,050,519.09
† Adjustments (Net Total 12 A IIb) ±	45,274.88

WARREN COUNTY

**Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%**

TAXING DISTRICT		Taxable Value of Tangible Personal Property							
		(a)	(b)	(c)	(d)	(e)	(f)		
1	2	3	Taxable Value of Land and Improvements Thereon	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Col. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Property and Personal Effects)
1 Almuduchy Twp.	\$1,952,940	\$3,286,940	\$5,239,300	\$3,905	\$100,500	\$780	\$39,280	\$144,555	.....
2 Alpha Bor.	1,058,870	8,250	9,310,250	134,425	532,900	11,050	6,850	65,225	1,711,635
3 Belvidere Town	1,016,512	10,878,323	11,949,915	633,030	1,098,605	.....	80,136	1,350,255	\$54,000
4 Bladensburg Twp.	3,931,075	11,424,496	15,355,371	55,467	535,590	62	50,750	507,764	28,350
5 Franklin Twp.	2,175,510	9,779,125	9,148,935	59,749	343,017	75	104,923	.....	.....
6 Frelinghuysen Twp.	2,528,450	5,185,600	7,714,050	14,997	192,633	.....	78	279,464	.....
7 Greenwich Twp.	1,738,850	5,779,450	7,159,300	23,522	2,486,850	.....	61,863	3,281,846	.....
8 Hackettstown Town	7,159,675	27,406,225	34,565,900	795,075	2,486,850	.....	.....	3,281,846	.....
9 Larwick Twp.	1,521,450	2,477,650	3,999,100	4,100	8,184	.....	31,310	43,594	.....
10 Harmony Twp.	2,572,845	7,513,700	10,386,365	27,260	182,790	825	80,230	208,125	.....
11 Hope Twp.	1,933,220	4,530,050	6,493,270	19,243	48,434	806	58,855	127,368	.....
12 Independence Twp.	2,560,012	7,206,816	9,765,858	10,229	203,904	12,329	16,482	310,947	.....
13 Knowlton Twp.	3,163,175	7,063,000	10,229,175	19,012	142,378	36	67,067	228,493	10,837,300
14 Lheif Twp.	1,295,557	5,070,458	6,366,015	5,216	30,759	4,158	2,064	42,208	.....
15 Longtontown Twp.	2,988,150	14,711,900	17,699,750	608,996	1,290,246	12,802	17,513	1,929,587	.....
16 Mansfield Twp.	3,266,575	11,422,300	14,688,875	41,393	366,719	.....	68,960	476,972	.....
17 Oxford Twp.	3,542,205	4,433,032	72,107	545,508	4,840	1,968	624,423	18,875	.....
18 Panhandle Twp.	5,560,000	5,295,830	1,700	6,751,375	375	1,200	10,837,300	10,837,300	10,837,300
19 Philippiburg Town	47,359,575	53,935,375	16,591,930	75,700	830,350	2,950	69,725	978,725	.....
20 Philmont Twp.	13,665,300	2,926,460	.....	.....	.....	.....	.....	.....	.....
21 Washington Bor.	3,244,375	23,221,375	26,496,750	686,287	2,588,979	598	762	3,216,026	.....
22 Washington Twp.	15,021,844	18,351,633	162,993	837,638	41,500	31,513	1,073,644	1,073,644	.....
23 White Twp.	3,329,260	8,152,700	10,654,805	59,343	160,616	4,540	96,004	320,703	.....
Totals	\$61,835,162	\$251,130,282	\$312,965,444	\$7,767,997	\$19,276,968	\$97,805	\$914,489	\$28,057,259	\$82,350

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	
Exemption of Residence of District Superintendent of Religious Associations (N. J. S. A. 54:4-3.48)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.35)	Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Col. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (b))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Property Where Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 R. S. 54:3-19)	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:4-11)	Personal Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)	Personal Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)	
1 Allamuchy Twp.	\$5,334,455	\$16.27	\$4.30	\$39.88	44.00	44.00	99.00	99.00	
2 Alpha Bor.	9,905,325	3.22	3.91	104.92	99.00	99.00	88.00	88.00	
3 Belvidere Town	13,646,350	4.13	5.00	4.01	87.62	87.62	87.62	87.62	
4 Blairstown Twp.	15,798,826	.85	1.93	.83	85.97	85.97	85.97	85.97	
5 Franklin Twp.	9,635,049	3.57	11.58	3.14	83.56	83.56	83.56	83.56	
6 Frelinghuysen Twp.	7,993,514	3.12	5.76	3.03	74.77	74.77	96.00	96.00	
7 Greenwich Twp.	7,808,146	2.73	5.61	2.61	85.95	85.95	91.00	91.00	
8 Hackettstown Town	37,847,825	3.65	4.71	3.56	86.30	86.30	89.00	89.00	
9 Hardwick Twp.	4,012,694	2.83	11.35	2.75	52.63	52.63	48.06	48.06	
10 Harmony Twp.	10,634,690	4.30	7.83	4.21	59.09	59.09	68.00	68.00	
11 Hope Twp.	6,620,638	3.22	5.83	3.18	84.87	84.87	89.00	89.00	
12 Independence Twp.	10,106,805	3.48	3.13	.....	80.37	80.37	93.00	93.00	
13 Knowlton Twp.	10,437,668	6.20	6.20	2.79	81.50	81.50	80.00	80.00	
14 Liberty Twp.	6,408,223	3.58	6.75	3.57	74.88	74.88	82.00	82.00	
15 Lopatcong Twp.	19,629,337	2.84	2.45	.....	88.32	88.32	96.00	96.00	
16 Mansfield Twp.	15,165,847	4.06	9.39	3.90	68.53	68.53	82.00	82.00	
17 Oxford Twp.	5,037,505	4.58	4.40	.....	69.26	69.26	77.00	77.00	
18 Pahaquarry Twp.	2,144,825	1.03	1.15	.....	67.99	67.99	59.00	59.00	
19 Phillipsburg Town	64,822,875	3.74	3.74	.....	86.90	86.90	91.00	91.00	
20 Flonington Twp.	20,170,675	3.96	3.96	2.97	80.13	80.13	92.00	92.00	
21 Washington Bor.	29,773,376	3.26	3.62	3.23	115.17	115.17	97.00	97.00	
22 Washington Twp.	19,424,697	3.78	6.07	3.66	87.34	87.34	89.00	89.00	
23 White Twp.	10,915,508	3.33	8.91	3.17	75.23	75.23	83.00	83.00	
Totals	
							\$341,105,053				

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

TAXING DISTRICT	9		10 ⁸		11		12—APPORTIONMENT OF TAXES				
			Equalization		Net Valuation on Which County Taxes are Apportioned (Col. 6 + 9—10(a) + 10(b))		Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from		
	(a)	Amounts Deducted Under R. S. 54:3-17	(b)	Amounts Added Under R. S. 54:3-17	Total County Taxes Apportioned (Including Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 65:4-65)	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment
True Value of Class II Railroad Property (C.139, L. 1966)	\$1,339 4,063 17,819 10,216 106	\$29,659	\$8,083,244 1,919,513 15,553,882 18,313,125 120,188,99	\$13,409,068 2,554,083 1,134,918 11,620,193 76,035,65	\$88,156,76 62,631,71 101,998,42 120,188,99 76,035,65	\$88,156,76 62,631,71 101,998,42 120,188,99 76,035,65	\$88,156,76 62,631,71 101,998,42 120,188,99 76,035,65	\$7,02 300,30 328,00	..... ..... ..... ..... .....	\$7,02 300,30 328,00	.........................
1 Allamuchy Twp.
2 Alpha Bor.
3 Belvidere Town
4 Bairdstown Twp.
5 Franklin Twp.
6 Frelinghuysen Twp.
7 Greenwich Twp.
8 Hackettstown Town
9 Holdwick Twp.
10 Harmony Twp.
11 Hope Twp.
12 Independence Twp.
13 Knowlton Twp.
14 Liberty Twp.
15 Mahanong Twp.
16 Mansfield Twp.
17 Oxford Twp.
18 Pana quarry Twp.
19 Phillipsburg Town
20 Polaicong Twp.
21 Washington Bor.	64,167 1,029 5,330	3,388,770 ..... .....	..... 2,792,695 3,573,882	26,448,773 22,218,421 14,555,90	173,110,59 145,222,40 95,295,58	173,110,59 145,222,40 95,295,58	173,110,59 145,222,40 95,295,58	30,82 359,10 334,83	..... ..... .....	30,82 359,10 334,83	...............
22 Washington Twp.
23 White Twp.
Totals	\$912,332	\$3,818,429	\$75,561,748	\$413,760,704	\$2,708,116,56	.....	.....	\$8,762,62	.....	.....	.....

§ Includes equalization of Tangible Personal Property Used in Business.

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—Continued III	Section B Net County Taxes Apportioned	Section C—Local Taxes to Be Raised for I—District School Purposes		Section D—Tax Levy				
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		I Total Tax Levy [Cols. A(I) + B + C(Ia, b, c + CII)]		
			(c) As Required by Local Municipal Budget		\$13,273.53 47,126.62 104,938.37	\$244,896.25 301,320.03 547,302.94	\$32,880.00 17,930.00 17,132.00	\$248,776.25 320,250.00 564,434.94	Total on Which Tax Rate Is Computed (Cols. I + II)
1 Allamuchy Twp.	\$88,149.74	\$2,654.98	\$140,918.00	194,737.00					
2 Alpha Bor.	62,331.41		340,374.75						
3 Belvidere Town	101,639.32								
4 Blairstown Twp.	120,188.99	3,619.69							
5 Franklin Twp.	75,617.09	2,290.54	110,553.50	\$116,439.17					
6 Frelinghuysen Twp.	69,390.89	2,091.06	156,057.00	156,057.00					
7 Greenwich Twp.	50,716.14	1,800.27	144,776.00	144,776.00					
8 Hacklestown Town	285,229.36		891,446.00	891,446.00					
9 Hardwick Twp.	51,219.43		52,000.00	52,000.00					
10 Harmony Twp.	113,820.99	3,552.27	273,302.00	273,302.00					
11 Lopatcong Twp.	50,800.86	1,536.32	138,345.00	138,345.00					
12 Independence Twp.	81,335.82	2,467.64	217,757.25	217,757.25					
13 Kenvil Twp.	83,886.12	2,530.74	181,983.00	181,983.00					
14 Liberty Twp.	55,852.35	1,685.98	152,136.00	152,136.00					
15 Lopatcong Twp.	144,216.66	4,374.43	313,218.00	313,218.00					
16 Mansfield Twp.	143,970.99	4,339.93	220,331.18	223,430.05					
17 Oxford Twp.	47,055.45	1,421.60	123,289.00	123,289.00					
18 Palatquarry Twp.	20,715.05	622.06							
19 Phillipsburg Town	489,607.17		906,181.00	906,181.00					
20 Philmont Twp.	142,500.60	4,292.51	327,052.65	327,052.65					
21 Washington Bor.	173,079.77	4,379.62	239,100.00	319,199.44					
22 Washington Twp.	145,065.70	2,869.07	259,144.00	268,625.34					
23 White Twp.	94,936.75		225,142.00						
Totals	\$2,699,353.94	\$48,018.00	\$5,609,243.33	\$927,794.00	\$83,220.00	\$1,786,730.55	\$11,161,459.82	\$422,764.00	\$11,587,123.82

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Concluded)

WARREN COUNTY

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TAXING DISTRICT	13		14		15		16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	(b)	(c)	Receipts from Delinquent Taxes and Liens	(d)	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Almudichy Twp.	.....	.....	\$672,350	.....	\$7,000.00	\$16,875.00	\$20,000.00	\$43,875.00	\$43,875.00
2 Alpilia Bor.	\$314.28	.....	1,105,900	21,000.00	71,737.00	15,000.00	10,777.00	10,777.00	107,737.00
3 Belvidere Town	3,635.00	.....	2,958,025	50,000.00	54,626.00	11,000.00	11,000.00	11,000.00	115,626.00
4 Blairstown Twp.	1,355.00	.....	1,288,150	.....	682,453.68	1,000.00	683,453.68	1,000.00	683,453.68
5 Franklin Twp.	.....	.....	730,800	26,433.00	53,102.00	25,000.00	25,000.00	25,000.00	100,535.00
6 Frelighlysen Twp.	.....	.....	433,500	36,000.00	57,144.00	10,000.00	10,000.00	10,000.00	108,593.00
7 Greenwich Twp.	.....	.....	370,300	18,420.46	57,144.00	11,500.00	11,500.00	11,500.00	87,064.46
8 Hackettstown Town	5,002.36	.....	10,532,575	100,000.00	108,086.11	71,000.00	71,000.00	71,000.00	273,086.11
9 Haverick Twp.	.....	.....	375,850	26,449.00	46,551.00	6,000.00	6,000.00	6,000.00	70,000.00
10 Harmony Twp.	.....	.....	335,250	27,621.00	49,303.00	23,000.00	23,000.00	23,000.00	99,303.00
11 Hilltop Twp.	1,125.00	.....	554,500	11,409.00	30,316.00	10,000.00	10,000.00	10,000.00	51,755.00
12 Independence Twp.	96.64	.....	616,950	25,000.00	45,404.00	30,000.00	30,000.00	30,000.00	100,404.00
13 Knowlton Twp.	.....	.....	774,325	10,104.00	54,757.00	25,000.00	25,000.00	25,000.00	89,861.00
14 Liberty Twp.	.....	.....	48,825	23,500.00	34,533.00	27,500.00	27,500.00	27,500.00	85,533.00
15 Lopatcong Twp.	593.64	.....	2,363,500	50,000.00	72,484.00	20,000.00	20,000.00	20,000.00	142,484.00
16 Mansfield Twp.	.....	.....	1,548,000	35,000.00	79,629.00	35,000.00	35,000.00	35,000.00	169,629.00
17 Oxford Twp.	.....	.....	496,730	.....	21,933.00	22,000.00	22,000.00	22,000.00	49,933.00
18 Pahaquarry Twp.	.....	.....	10,900	17,612.00	20,253.00	500.00	500.00	500.00	38,395.00
19 Phillipsburg Town	8,073.42	.....	10,351,725	270,000.00	60,297.46	75,000.00	75,000.00	75,000.00	715,297.46
20 Polakong Twp.	201.16	.....	415,700	62,000.00	55,929.00	35,000.00	35,000.00	35,000.00	152,929.00
21 Washington Bor.	8,630.77	.....	34,469,600	110,000.00	127,517.09	50,000.00	50,000.00	50,000.00	287,517.09
22 Washington Twp.	.....	.....	1,548,425	70,000.00	76,353.00	40,000.00	40,000.00	40,000.00	186,353.00
23 White Twp.	.....	.....	1,189,800	12,000.00	62,039.00	30,000.00	30,000.00	30,000.00	104,069.00
Totals	\$29,339.50	.....	\$42,221,700	\$1,029,584.46	\$2,273,455.34	\$585,500.00	\$3,888,639.80		
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget										\$2,728,743.44
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$1,042,951.15									29,339.50
**Bank Stock Tax Due Municipality	\$0,63451274									\$2,699,553.94
Bank Stock Tax Due County	20,389.50									8,162,62
Total Bank Stock Tax								\$2,708,116.56
										\$58,779.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

**Bank Stock Tax Due Municipality
Bank Stock Tax Due County

Total Bank Stock Tax

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967

COUNTY	Taxable Value of Land	Taxable Value of Improvements Thereon	Taxable Value of Tangible Personal Property				(f)	
			1		2			
			(a)	(b)	(c)	(d)		
4								
1 Atlantic	\$122,764,699	\$358,131,692	\$4,767,177	\$21,219,605	\$39,260	\$103,072	\$26,129,114	
2 Bergen	1,811,740,434	4,372,617,575	6,184,418,009	67,530,934	2,673	49,450	252,670,323	
3 Burlington	247,031,475	875,824,649	1,122,906,124	62,310,345	300,	836,311	79,890,668	
4 Camden	161,475,559	716,536,773	878,015,932	16,222,187	47,896,055	16,559	53,117	
5 (a) Cape May	175,131,193	1,638,436,496	185,820,600	20,639,839	12,832	63,903	23,559,656	
6 Cumberland	43,477,588	142,313,021	4,029,338	12,384,495	102,192	237,724	16,763,749	
7 Essex	1,130,455,850	3,289,825,900	14,120,281,750	62,378,731	187,601,611	12,200	249,992,604	
8 Gloucester	38,465,109	177,112,297	215,577,406	2,982,182	8,071,410	140,015	11,233,934	
9 Hudson	252,204,316	69,1,878,550	974,082,866	27,312,261	55,690,857	15,000	83,000,118	
10 Hunterdon	111,193,383	333,554,512	44,752,895	3,966,512	23,950,463	156,354	1,221,650	
11 Mercer	171,322,848	553,299,760	724,332,668	12,686,618	43,937,256	33,505	139,198	
12 Middlesex	366,269,408	1,173,313,003	1,544,638,411	22,082,803	82,394,831	42,385	16,816,577	
13 Monmouth	524,925,731	1,712,910,382	2,237,866,113	20,069,552	72,588,682	228,155	104,682,315	
14 Morris	285,750,445	830,332,796	1,116,073,211	10,455,118	45,984,732	53,151	93,397,910	
15 Ocean	421,181,558	911,910,970	1,333,092,528	9,128,309	41,679,988	53,070	78,609	
16 Passaic	698,856,870	1,751,250,705	2,450,107,575	44,268,861	130,206,263	5,859	16,141,529	
17 Salem	13,500,987	62,325,541	75,836,525	2,877,538	9,434,469	60,189	309,143	
18 Somerset	149,694,526	455,326,529	605,032,979	8,104,552	22,342,061	30,474	12,631,404	
19 Sussex	117,524,404	310,808,088	428,332,492	2,272,088	14,211,581	65,646	30,733,318	
20 Union	470,329,730	1,351,039,380	1,821,369,110	35,151,462	96,715,517	51,150	669,553	
21 Warren	61,835,162	251,130,282	312,965,444	7,767,987	19,276,968	97,805	7,670	
Totals	\$7,465,733,793	\$20,750,024,901	\$28,155,798,700	\$382,886,914	\$1,203,788,246	\$1,386,718	\$6,139,775	
							\$1,594,201,653	
							\$3,532,225	

[†] Essex County—\$2,796,000.00 value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 6 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

COUNTY	5 Deductions			6			7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios		
	(a)	(b)	(c)		(a)	(b)	(a)	(b)	(c)	(a)	(b)	
	Exemption of Residence of District Superintendent of Religious Association (N.J.S.A. 54:4:3.35)	Exemption of Faillent Shelters (N.J.S.A. 54:4:3.48)	Total Deductions (Col. a + b)	NET VALUATION TAXABLE, (Cols. 3 + 4(c) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop- erty Used in Busi- ness Where Greater Than (b))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop- erty Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	Gen'l Tax Rate (Applicable to All Taxable Prop- erty Personal Prop- erty Used in Busi- ness Where Greater Than (b))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop- erty Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	County Equal- Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3.17 to R. S. 54:3.19)	Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4.11)	
1. Atlantic			\$5,000	.....	\$507,025,505	.....	.....	.....	.....	.....	.....
2. Bergen			5,000	.....	6,438,331,014	.....	.....	.....	.....	.....	.....
3. Burlington			500	.....	1,202,859,212	.....	.....	.....	.....	.....	.....
4. Camden			1,000	.....	9,422,221,600	.....	.....	.....	.....	.....	.....
5. (all) May			2,500	.....	625,037,615	.....	.....	.....	.....	.....	.....
6. Cumberland	**10,000		1,910	11,960	292,612,038	.....	.....	.....	.....	.....	.....
7. Essex	**1,614,600		2,500	1,617,000	†4,668,659,154	.....	.....	.....	.....	.....	.....
8. Gloucester			34,200	.....	226,811,910	.....	.....	.....	.....	.....	.....
9. Hudson			1,000	1,000	1,051,104,784	.....	.....	.....	.....	.....	.....
10. Hunterdon					471,489,931	.....	.....	.....	.....	.....	.....
11. Mercer			6,500	6,500	781,510,485	.....	.....	.....	.....	.....	.....
12. Middlesex			2,500	2,500	1,650,048,439	.....	.....	.....	.....	.....	.....
13. Monmouth			2,000	2,000	2,311,184,723	.....	.....	.....	.....	.....	.....
14. Morris			**8,915	8,915	1,172,215,795	.....	.....	.....	.....	.....	.....
15. Ocean					1,384,129,433	.....	.....	.....	.....	.....	.....
16. Passaic			1,300	1,300	2,621,612,561	.....	.....	.....	.....	.....	.....
17. Salem			12,500	12,500	88,507,932	.....	.....	.....	.....	.....	.....
18. Somerset					635,829,297	.....	.....	.....	.....	.....	.....
19. Sussex					445,885,800	.....	.....	.....	.....	.....	.....
20. Union					1,935,218,900	.....	.....	.....	.....	.....	.....
21. Warren					341,105,033	.....	.....	.....	.....	.....	.....
Totals	\$1,670,750	\$67,435	\$1,1738,185	\$29,751,794,393	.....	.....	.....	.....	.....	.....	.....

*Includes totally disabled veterans exemptions: Col. 5 (a)—Essex County, \$221,600; Col. 5 (b)—Morris County, \$3,875.

STATE OF NEW JERSEY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

COUNTY	True Value of Class II Railroad Properties. (C. 338, L. 1966)	9		10 ^{\$}		11		12—APPORTIONMENT OF TAXES (Less Tax Due County on Bank Stock)			
		Equalization		(a)		(b)		(a)—County Equalization Table Appearances (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-53)	
		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Added Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Total County Taxes Appportioned (Including Total Net Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Atlantic	\$329,323	...	\$521,730,638	\$1,029,085,466	\$7,503,326.40	...	\$2,357.45	...	\$78,352.57	...	\$24,594.18
2 Bergen	3,158,329	\$7,114,191	885,765,557	7,323,171,739	24,717,519.24	...	14,677.29	...	97,189.44	...	401.68
3 Burlington	152,024	186,421	102,651,266	1,305,486,111	6,008,790.25	...	...	...	82,931.05	...	...
4 Camden	3,637,579	...	1,026,492,568	1,972,351,747	15,418,076.02	...	...	...	5,033.41	...	3,594.60
5 Cape May	121,238	290,357	66,780,095	689,648,621	3,140,161.38	...	...	...	...	...	...
6 Cumberland	320,824	...	312,899,036	515,507,314	4,110,227.32	...	...	...	31,801.86	...	4,642.11
7 Essex	24,825,749	16,879,532	7,727,071,739	55,403,680,140	55,165,896,03	41,438.74	...	457,916.61	...	7,770.17	...
8 Gloucester	135,174,178	...	595,403,026	822,387,936	2,830,351,606	6,428.33	...	1,495,352.35	...	3,154.17	...
9 Hudson	114,430	2,492,425	1,638,072,644	76,514,284	548,626,243	2,178,425.51	...	...	...	...	121.19
10 Hunterdon	4,338,975	...	857,874,241	1,623,751,701	12,441,401.12	28,492.77	...	28,492.77	77,193.38	...	...
11 Mercer	14,514,495	...	2,143,741,065	3,808,303,999	19,002,020.00	...	...	...	64,733.62	...	14,116.67
12 Middlesex	191,921,999	231,021,999	2,613,297,960	14,507,177.85	...	...	...	...	39,335.08	...	6,148.81
13 Monmouth	1,165,612	...	2,828,890,123	10,222,874.99	...	...	...	...	44,138.54	...	89.37
14 Morris	548,028	7,360,112	94,026,397	1,470,743,716	7,453,437.97	...	...	...	11,233.01	...	...
15 Ocean	1,418,933	9,851,459	310,370,430	2,956,550,465	15,313,912.13	39,600.00	...	39,600.00	79,260.16	...	158.29
16 Passaic	60,363	...	254,965,809	3,43,324,109	2,299,333,03	...	...	...	5,733.91	...	...
17 Salem	9,16,994	...	838,473,523	1,475,249,814	5,579,775.72	...	...	...	11,609.56	...	190.52
18 Somerset	51,053	409,520	124,177,577	5,669,705,003	3,456,098.72	...	...	...	11,651.56	...	...
19 Sussex	12,067,471	...	2,596,600,337	4,561,916,717	16,065,793.97	...	...	...	46,017.26	...	742.38
20 Union	912,332	3,818,429	75,561,748	413,160,704	2,708,116.56	...	...	...	8,762.62	...	...
Totals	\$204,813,642	\$49,002,476	\$15,198,725,725	\$45,106,331,284	\$263,633,195,83	\$118,287.29	\$118,287.29	\$2,663,861.19	\$60,799.80	...	...

§ Includes equalization of Tangible Personal Property Used in Business.

STATE OF NEW JERSEY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

Section A Continued	Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
		I—District School Purposes		(c)	I		II
		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	Local Municip- al Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, C + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.I.173, L.1963)	III
1 Atlantic	\$7,724,973.53	\$53,175.00	\$10,898,519.29	\$2,062,533.05	\$15,758,259.23	\$36,773,336.01	\$37,835,671.01
2 Bergen	24,614,928.98	99,963,339.72	5,397,646.75	1,011,026.25	47,639,071.19	186,701,870.00	181,652,887.89
3 Burlington	5,994,514.65	300,000.00	3,349,756.58	5,513,854.28	36,155,576.91	1,452,960.00	37,608,536.91
4 Camden	15,325,141.97	29,218,336.03	3,424,064.55	16,232,506	64,806,322.29	67,230,129.63	67,230,129.63
5 Cape May	3,138,722.69	3,882,065.69	739,038.00	293,116.00	6,818,293.57	14,926,480.45	15,416,500.45
6 Cumberland	4,138,425.47	.....	7,779,424.73	458,200.90	3,631,167.65	15,967,208.75	16,554,433.75
7 Essex	12,721,621.53	.....	88,183,830.73	10,419,212.98	41,116,804.30	104,609,537.05	103,000,000.00
8 Gloucester	3,551,589.10	.....	12,454,556.98	2,423,733.12	32,091,150	3,259,136.34	265,131,562.05
9 Hudson	30,720,161.99	.....	39,518,308.39	2,473,241.13	46,688,318.00	21,721,156.94	22,675,461.94
10 Hunterdon	17,153,392.33	82,710.00	3,471,141.93	1,470,121.00	1,872,503.57	119,129,970.77	121,060,640.77
11 Mercer	12,384,207.19	159,000.00	23,577,885.02	5,628,630.18	15,605,323.00	157,744,139.08	157,744,139.08
12 Middlesex	19,011,403.05	60,933,003.68	1,194,554.75	1,194,554.75	20,808,011.23	101,906,972.71	101,920,772.71
13 Monmouth	14,533,901.58	282,581.53	11,584,414.65	.....	17,871,132.07	50,863,169.97	52,222,872.00
14 Morris	10,238,825.82	421,816.28	5,926,169.89	5,926,169.89	16,808,936.41	50,467,557.72	52,177,517.92
15 Ocean	7,474,204.93	202,521.95	13,942,757.87	7,930,620.78	7,658,608.37	37,208,713.90	38,468,223.90
16 Passaic	15,234,840.26	.....	39,179,324.26	3,382,650.75	1,707,876.25	26,852,790.65	26,938,432.17
17 Salem	2,283,589.12	4,733,225.55	1,367,565.87	1,367,565.87	1,111,221.53	9,320,140.07	8,426,363.17
18 Somerset	5,568,351.68	20,339,037.50	7,057,651.76	7,057,651.76	6,448,609.14	30,808,900.00	30,808,900.00
19 Sussex	3,421,427.16	172,045.00	7,909,175.03	2,074,711.19	2,792,707.99	16,390,159.47	16,782,329.47
20 Union	16,050,510.09	55,885,847.83	9,229,526.00	1,933,397.78	31,446,944.23	117,806,274.93	120,378,754.93
21 Warren	2,699,353.91	48,018.00	5,009,243.33	927,794.00	93,220.00	1,786,730.55	11,164,359.82
						422,764.00	11,587,123.82
Totals	\$201,030,134.44	\$2,235,225.67	\$633,533,663.75	\$94,558,832.03	\$14,820,505.97	\$404,736,991.39	\$1,410,921,293.25
							\$33,729,794.34
							\$1,444,651,087.59

STATE OF NEW JERSEY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Concluded)

COUNTRY	Bank Stock * * *	Number of Polls Assessed Municipality	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Col. a+b+c)	
1 Atlantic	\$71,746.84		\$65,893.22 ^b	\$3,063,734.86	\$8,098,689.79	\$2,042,000.00	\$13,203,824.65	\$1,000,392,467
2 Bergen	355,933.95		906,906.16	12,440,532.00	19,999,295.32	3,437,300.00	35,877,117.23	7,316,951,914
3 Burlington	76,334.17		217,364.121	2,968,334.42	7,213,275.01	1,739,886.11	11,987,527.54	1,363,162,463
4 Camden	164,334.66		121,941.910	4,269,330.52	10,965,564.38	2,675,301.98	17,110,256.63	1,889,906,968
5 Cape May	27,180.62		55,635.58 ^c	1,848,914.65	3,423,486.33	981,400.55	6,253,801.53	687,687,572
6 Cumberland	45,718.12		42,228,422 ^d	798,037.47 ^e	2,835,644.09	0,000,000.00	4,632,681.56 ^f	489,046,611
7 Essex	687,239.22		1,017,044.531	12,250,377.16	36,741,226.25	7,533,153.86	56,555,257.27	5,323,624,392
8 Gloucester	48,410.90		31,945,130	1,712,122.26	3,325,265.71	1,062,307.03	6,039,635.00	4,454,331.31
9 Hudson	222,106.56		371,610,506	9,121,939.58	37,768,041.62	5,312,000.00	52,332,011.20	2,528,622,887
10 Hunterdon	28,487.36		70,690,065	1,621,487.00	1,719,480.00	825,988.97	4,166,355.97	544,974,426
11 Mercer	150,778.80		333,250,005	3,919,350.00	11,988,463.29	2,571,000.00	18,548,813.29	1,553,357,749
12 Middlesex	320,325,776		6,383,719.20	21,336,365.89	2,692,636.52	30,612,181.61	3,641,710,242	
13 Monmouth	318,782,336		7,184,578.51	11,697,757.24	3,715,061.00	22,597,396.75	2,610,054,136	
14 Morris	223,302,330		6,624,727.29	8,045,819.20	2,465,402.30	17,136,008.79	2,745,459,761	
15 Ocean	180,961,880		3,996,239.25	5,645,170.90	2,234,278.00	11,875,748.15	1,467,713,343	
16 Passaic	401,769,325		5,337,572.51	10,184,623.34	2,695,200.00	18,317,395.85	2,926,507,204	
17 Salem	25,941,88		10,936,09	815,986.61	2,036,127.00	540,432.00	3,442,523,61	326,532,927
18 Somerset	62,113,42		94,188,25	3,391,450.13	4,527,276.84	1,082,200.00	9,000,956,97	1,426,154,517
19 Sussex	22,901,33		44,122,891	1,519,719.77	1,066,481.87	4,006,357.55	580,778,244	
20 Union	222,228,31		303,585,620	9,624,673.82	15,332,410,61	2,084,210.00	27,091,522,943	4,372,552,931
21 Warren	29,339,50		42,221,700	1,029,584.46	2,273,455.34	585,500.00	3,888,539.80	408,274,972
Totals	\$2,953,139.44		\$5,246,902,978	\$100,452,553.47	\$226,853,493.72	\$48,311,888.19	\$375,617,945.38	\$43,877,011,383

TABLE OF EQUALIZED VALUATIONS

YEAR 1967

Promulgated by the Director, Division of Taxation, as of October 1, 1967, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1968.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

Atlantic County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absalom City	\$13,010,975	47.20%	\$27,565,625	\$12,326	\$225,743	\$27,903,694
Atlantic City	158,649,515	53.74	265,216,812	147,029	12,730,900	308,084,741
Briantville City	22,960,030	46.38	49,504,161	.....	279,463	49,732,564
Bueno Bur.	7,239,050	49.95	14,492,593	.....	250,919	14,744,338
Bueno Vista Twp.	10,562,525	57.25	18,449,825	1,526	422,700	18,874,063
Corlton City	505,750	52.87	956,554	154	22,140	978,848
Egg Harbor City	7,150,709	47.68	14,997,292	2,000	619,378	15,618,670
Egg Harbor Twp.	15,405,160	32.39	47,561,470	333	1,391,135	48,932,633
Estell Manor City	1,473,755	27.51	5,357,270	60	66,845	5,424,175
Felton Bur.	2,590,167	48.27	5,365,398	675	360,506	5,727,179
Galloway Twp.	16,978,027	45.84	37,037,381	39,497	1,365,562	38,442,640
Hammonton Twp.	23,308,375	50.25	46,381,826	190	1,451,450	47,886,466
Hammonton Town	21,115,360	52.37	51,776,513	80,634	1,992,387	53,849,534
Hawley City	16,922,371	45.67	34,973,442	38	215,610	35,189,120
Longport Bur.	8,776,180	41.71	21,040,949	.....	67,562	21,108,511
Margate City	45,715,250	47.29	96,670,015	.....	553,150	97,223,165
Millville Twp.	7,811,905	43.63	17,904,893	1,103	186,463	18,082,864
Northfield City	17,687,850	42.70	41,428,536	144	556,450	41,930,130
Pennsville City	24,257,427	56.33	43,063,069	42,698	1,679,830	44,785,617
Port Republic City	1,087,050	47.53	2,287,082	.....	75,721	2,332,863
Somers Point City	18,019,470	61.22	35,180,535	173	766,485	35,857,193
Ventnor City	32,828,825	49.79	65,931,575	.....	766,880	66,701,455
Weymouth Twp.	1,790,655	56.27	3,182,255	.....	71,635	3,233,900
Totals	\$480,896,391		\$976,326,871	\$329,323	\$26,129,114	\$1,002,785,308

* Exclusive of Class II Railroad Property.

BERGEN COUNTY

Bergen County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property			5 Assessed Valuation of All Personal Property	6 Equalized Valuation
				1	4	5		
Allendale Bor.	\$42,922,850	84.16%	\$51,001,435	\$12,378		\$50,606	\$51,434,469	
Alpine Bor.	24,831,250	92.29	26,905,678	... 3,004		116,198	27,031,870	
Bergenfield Bor.	166,264,400	86.67	191,836,160	8,724		3,360,235	195,199,399	
Bogota Bor.	47,135,900	79.33	50,405,640	40,133		1,678,638	61,002,982	
Clarside Bor.	93,678,200	93.08	93,601,848				93,733,922	
Cliffside Park Bor.	88,904,000	81.88	97,578,407	... 6,810		2,345,842	111,438,108	
Closter Bor.	61,503,380	83.81	73,559,827	... 13		1,063,317	75,932,489	
Cresskill Bor.	56,490,700	87.42	64,619,881	... 13		46,632,565	65,689,241	
Demarest Bor.	42,772,200	92.05	46,676,268	... 4,897		226,297	126,638,465	
Dumont Bor.	98,579,195	79.08	124,057,556			1,986,012		
East Paterson Bor. **	136,155,300	86.98	156,536,330	1,255		4,991,300	161,538,886	
Elst. Kutherford Bor.	62,516,400	89.36	69,526,901	26,863		8,647,212	78,200,976	
Edgewater Bor.	51,763,052	80.18	64,558,558	592,529		9,434,566	74,456,553	
Emerson Bor.	54,417,800	91.33	59,453,513	... 36,828		715,476	60,188,989	
Englewood City	222,725,900	86.45	257,635,512			15,020,662	272,633,002	
Englewood Cliffs Bor. **	80,707,900	63.68	126,739,738	... 82,215		3,162,019	129,901,812	
Fair Lawn Bor.	54,233,600	83.32	60,431,445	4,568		3,349,513	31,836,173	
Fairview Bor.	54,233,482	75.44	71,929,480	... 5,788,619		2,703,043	74,637,091	
Fort Lee Bor.	226,539,482	78.69	287,888,257	... 79,117,894		3,788,619	291,677,146	
Franklin Lakes Bor.	70,701,800	88.69	79,117,894	... 1,002,697		1,002,697	80,720,591	
Garnfield City	133,606,825	87.70	159,697,521	3,363		8,519,889	168,220,773	
Glen Rock Bor.	89,435,500	83.23	107,455,845	8,545		1,402,702	108,387,092	
Hackensack City	239,156,100	85.62	279,322,705	117,390		20,500,505	299,940,600	
Harrington Park Bor.	32,557,075	81.24	40,035,251	1,563		174,296	40,224,050	
Hasbrouck Heights Bor.	85,608,140	101,399,916	1,381	1,383,636		103,040,443		
Haworth Bor.	23,770,650	63.82	37,246,396	3,320		89,510	37,339,226	
Hillside Bor.	68,380,991	81.99	83,413,820	5,324		1,604,671	85,023,815	
Holokus Bor.	47,235,553	91.42	51,663,839	10,530		619,718	52,299,087	
Leonia Bor.	66,622,600	97.66	65,218,923	5,665		672,794	68,897,382	
Little Ferry Bor.	46,897,820	73.90	63,461,191	... 1,650,120		1,650,120	65,111,311	
Lodi Bor.	118,632,550	81.64	145,299,547	8,615		7,660,444	152,968,606	
Lynhurst Twp.	114,928,000	73.90	135,518,268	86,817		5,985,257	161,500,342	
Mahwah Twp.	44,412,577	60.43	51,234,614	312,698		5,782,299	162,323,611	
Maplewood Bor.	71,691,924	83.42	85,940,930	1,112		1,655,968	87,538,010	
Midland Park Bor.	48,839,388	87.90	55,562,444	1,694		2,006,735	57,570,923	
Montvale Bor.	57,233,372	89.27	64,112,060	... 12,393		955,005	65,008,059	
Moonachie Bor.	33,121,260	83.47	39,680,843	117,398,045		4,057,517	43,760,453	
New Milford Bor.	10,478,870	86.44	12,741,042	... 1,671		759,187	118,157,232	
North Arlington Bor.	90,801,275	76.47	118,741,042	2,375		2,252,035	120,984,748	
Northvale Bor.	33,173,900	78.55	43,319,274	1,368,759			44,680,405	

Norwood Bor.	27,661,057	76,72	36,054,558	1,469	769,748	36,825,775
Old Oakland Bor.	80,018,800	84,61	94,573,691	.....	1,421,131	95,994,822
Old Tappan Bor.	26,285,850	84,36	30,912,731	.....	237,809	31,180,510
Palisades Bor.	80,446,210	85,51	91,045,187	1,943	837,749	94,884,829
Palisades Park Bor.	71,822,056	74,92	95,864,997	1,087	2,538,448	98,401,632
Paramus Bor.	295,059,030	84,16	350,392,954	.....	15,810,296	366,403,250
Park Ridge Bor.	47,223,430	81,93	51,638,753	540	1,288,090	58,297,383
Parsippany Bor.	91,719,600	88,94	103,125,253	7,868	2,675,580	105,808,511
Park Ridge Bor.	95,475,400	74,32	127,589,737	1,495,239	6,640,584	135,728,510
Ridgefield Park Bor.	67,888,700	85,18	79,112,032	20,968	2,526,969	82,259,359
Ridgewood Village	228,301,200	88,26	258,668,933	33,876	5,258,492	283,961,301
River Edge Bor.	80,400,480	80,23	100,212,489	3,692	2,337,019	102,603,230
Riverdale Park Twp.	60,691,700	89,01	68,185,260	.....	4,477,521	68,662,784
Rochelle Park Twp.	44,216,200	79,79	55,390,914	2,450	1,336,378	56,829,742
Roxbury Harr.	7,407,400	96,63	8,605,912	.....	8,16,304	8,542,246
Rutherford Bor.	115,041,900	81,34	141,433,346	14,241	3,571,517	145,019,124
Saddle Brook Twp.	118,590,500	98,46	120,445,350	51,206	3,355,909	123,852,474
Saddle River Bor.	40,552,600	84,82	47,810,186	.....	355,037	48,165,223
South Hackensack Twp.	37,889,600	97,42	38,893,040	1,990	6,571,118	45,466,148
Tenafly Twp.	281,261,320	82,97	338,325,298	15,889	5,562,862	344,441,049
Tenafly Bor.	157,419,450	90,16	174,666,648	.....	2,104,244	176,860,892
Teterboro Bor.	41,916,932	79,53	52,143,533	33,46	17,813,932	70,611,211
Pier Satille River Bor.	71,468,700	99,89	71,547,402	.....	770,439	72,317,841
Waldwick Bor.	56,034,700	78,38	71,491,069	40,424	951,001	72,482,194
Wallington Bor.	49,478,565	81,57	60,457,707	566	1,924,908	62,583,271
Washington Twp.	69,112,500	92,84	74,442,559	.....	431,764	74,874,353
Westwood Bor.	73,830,775	90,85	81,266,676	11,544	2,538,996	83,817,216
Woodcliff Lake Bor.	46,267,780	97,85	47,284,394	5,500	355,721	47,645,915
Wood-Ridge Bor.	77,551,425	76,65	101,162,829	11,084	6,706,553	107,880,463
Wyckoff Twp.	122,225,350	83,81	145,836,237	.....	1,558,932	147,425,169
Totals	\$6,184,418,009		\$7,414,951,641	\$3,183,329	\$253,921,005	\$7,672,055,975

• Exclusive of Class II Railroad Property.

BURLINGTON COUNTY

Burlington County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$5,863,945	94.35%	\$6,220,397	....	\$363,818	\$6,524,215
Beverly City	9,828,735	98.02	10,027,275	....	572,022	10,600,797
Bordentown City	16,156,125	94.30	17,132,688	4,015	1,279,072	18,415,775
Bordentown Twp.	37,800,845	94.35	39,979,762	1,992	2,926,280	42,908,034
Burlington City	50,753,850	98.08	51,747,400	4,996	6,534,750	58,380,146
†† Burlington Twp.	45,832,000	64.92	70,750,222	7,111	6,310,975	77,068,318
Chestneld Twp.	12,126,250	88.23	13,743,953	....	302,376	14,046,328
Chinaminco Twp.	9,312,660	97.48	93,673,225	....	5,814,756	99,437,981
†† Delanco Twp.	16,914,200	86.73	19,502,133	7,236	4,234,154	23,743,523
Delran Twp.	40,836,400	104.49	39,051,635	....	4,034,500	43,166,135
Eastampton Twp.	7,491,250	90.93	9,256,456	918	268,335	9,525,709
Edgewater Park Twp.	27,613,000	97.42	28,344,282	4,074	1,371,894	29,720,250
†† Everham Twp.	48,062,450	93.88	51,195,622	....	1,039,572	52,255,194
Felchboro Bor.	2,733,150	99.05	2,735,065	7,34	1,667,831	4,402,630
†† Florence Twp.	39,031,345	77.88	50,117,258	7,344	7,510,374	57,695,007
†† Hainesport Twp.	12,741,500	96.02	13,269,631	453	710,950	13,981,034
Lumberton Twp.	16,676,250	104.80	15,912,452	953	1,737,975	17,701,330
Mansfield Twp.	12,904,400	73.03	17,659,999	2,941	381,500	18,064,440
Manie Shale Twp.	51,876,064	92.02	56,374,771	2,056	1,978,538	58,355,965
Medford Twp.	44,203,050	80.19	49,011,032	95	1,646,422	50,651,422
Moelford Lakes Bor.	24,035,722	96.37	24,941,038	....	25,089,213	28,236,681
Moorestown Twp.	112,512,915	98.88	113,757,232	....	3,636	122,304,728
Mount Holly Twp.	44,111,450	99.09	44,522,606	20,015	3,658,130	48,200,151
Mount Laurel Twp.	43,296,887	81.12	53,373,887	223	938,196	54,312,346
New Hanover Twp.	1,180,915	76.47	1,544,364	....	1,716,806	3,261,170
North Hanover Twp.	9,363,825	76.11	12,342,432	120	403,883	12,746,135
Palmyra Bor.	25,876,500	94.88	27,272,871	120	963,690	28,256,051
Pemberton Twp.	4,317,500	100.74	4,285,785	....	370,950	4,656,735
Pemberton Twp.	33,325,743	85.27	43,771,248	9,622	1,527,032	45,307,902
Riverside Twp.	31,449,060	91.75	34,276,937	8,375	3,491,590	37,776,902
Riverton Bor.	13,503,900	90.23	14,986,087	....	251,143	15,217,230
Shamong Twp.	4,901,282	78.01	6,282,889	....	574,937	6,857,826
Somersham Twp.	11,917,300	86.47	13,752,005	....	345,629	14,127,634
Springfield Twp.	16,525,710	74.16	22,233,913	96	676,150	22,960,159
Tahemata-Twp.	13,161,225	66.30	17,881,015	36	595,050	20,446,104
Washington Twp.	7,398,000	99.22	7,456,158	....	214,165	7,670,333
Westampton Twp.	116,882,186	84.47	122,755,405	....	2,977,938	125,753,344
Whitingboro Twp.	6,456,325	76.46	7,136,313	260	1,166,820	7,368,393
†† Woodland Twp.	4,376,300	102.14	4,284,609	203	1,437,887	5,742,639
Totals	\$1,122,906,124		\$1,241,653,445	\$132,024	\$79,953,118	\$1,321,738,590

* Exclusive of Class II Railroad Property.

Camden County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT		1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$24,982,275	46.93%	\$53,233,060	\$3,100	\$892,700	\$34,128,860	
Audubon Park Bor.	722,729	46.85	1,512,645	.....	9,176	1,551,821
Starling Park Bor.	19,016,330	36.02	52,733,865	.....	1,401,009	54,194,74
Bellmawr Bor.	22,621,775	40.66	55,636,436	3,299	515,725	56,155,460	
3,360,075	3,360,075	41.67	22,464,543	5,479	626,703	23,096,725	
Berlitz/Berlin Twp.	6,138,230	40.28	15,238,903	.....	82,224	15,321,127
Brooklawn Bor.	4,782,000	51.34	9,314,375	640	233,915	9,593,330	
Camden City Twp.	146,018,210	52.10	280,265,336	3,485,681	27,319,215	311,100,232	
172,426,100	44.84	384,536,351	62	8,516,650	303,053,063		
Chesilhurst Bor.	1,128,830	34.04	3,127,338	14,285	3,342,223		
Clementon Bor.	8,211,850	49.34	16,704,195	923	307,933	17,013,071	
Clementonwood Bor.	35,923,625	46.40	77,121,606	.....	1,252,400	78,674,006
Lumberton Bor.	3,540,915	51.12	10,252,299	552	552,912	10,805,211	
25,029,065	50.57	49,483,900	25,722	4,392,006	53,990,628		
39,070,025	45.80	87,133,424	1,040,456	8,175,831			
Fallowdon Twp.	40,407,915	46.93	86,102,653	3,743	849,050	86,955,446	
Fallowdon Hill Bor.	38,460,150	40.72	94,450,270	4,368	1,641,100	96,005,738	
Fallowdon Heights Bor.	11,721,850	41.26	46,838,371	6,580	8,832,277		
1,443,550	1,443,550	50.36	2,866,461	30	357,326		
Glenel Springs Bor.	4,446,555	46.56	9,550,161	55	18,640	2,885,131	
Havenside Bor.	3,728,995	33.70	9,718,517	.....	10,111,704	
Lawntown Bor.	12,058,551	43.64	27,631,877	1,316	96,874	9,815,391	
Lindenhurst Bor.	8,269,375	38.58	21,428,357	.....	184,563	27,817,946
9,022,550	44.08	20,459,260	3,548	193,725	21,628,082		
10,934,160	48.22	22,615,570	.....	985,240	21,453,048	
Holmdel Ephratah Bor.	9,666,875	45.78	21,115,935	6,347	21,390,107		
Holmdel Twp.	103,835,200	43.96	236,203,822	77,951	244,054,873		
7,749,225	48.45	13,630,280	45	96,075	14,026,400		
The Valley Bor.	39,035,75	30,55	1,228,805	.....	8,280	1,397,085
17,873,820	46.95	38,069,904	.....	435,720	38,505,624	
Holmdel Ephratah Bor.	19,561,005	45.28	21,564,891	.....	210,877	21,775,678
Ephratah Bor.	45,601,005	48.60	40,248,981	660	500,460	40,750,50	
Avislock Bor.	12,335,000	47.07	754,106	.....	58,635	812,831
12,072,025	47.08	25,032,844	.....	367,175	25,686,919	
7,422,250	41.61	17,837,659	360	210,133	18,048,332		
Wistford Twp.	16,873,75	37.46	45,013,713	7,337	1,957,031	47,008,081	
3,953,775	37.02	10,638,809	.....	60,152	10,748,361	
Woollylne Bor.	\$878,015,932	.....	\$1,932,801,349	\$3,637,579	\$64,239,818	\$2,000,675,746
		1 tot. 18					

Exclusive of Class II Railroad Property.

CAPE MAY COUNTY

Cape May County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$36,768,350	88.61%	\$1,494,583	.....	\$543,700	\$42,038,283
Cape May City	21,791,330	92.06	30,188,279	\$20,721	1,463,490	31,678,490
Cape May Point Bor.	2,988,150	79.45	3,761,045	.....	11,966	3,773,011
Dennis Twp.	7,711,939	78.19	9,813,153	167	337,577	10,200,897
Lower Twp.	56,179,750	85.63	65,607,556	211	3,442,350	69,050,117
Middle Twp.	38,195,885	93.13	41,013,524	28,110	2,192,917	43,234,551
North Wildwood City	48,332,825	80.87	59,827,903	.....	1,924,230	61,752,133
Ocean City	166,378,410	85.72	194,678,500	20,454	3,790,621	198,499,575
Sea Isle City	25,137,700	98.49	25,851,321	.....	641,656	26,493,007
Stone Harbor Bor.	35,822,500	77.47	46,240,480	.....	516,980	46,757,470
Upper Twp.	18,161,550	81.33	22,330,690	3,552	812,618	23,146,860
West Cape May Bor.	3,814,915	95.92	3,977,215	5,274	106,588	4,089,377
West Wildwood Bor.	3,035,930	92.37	3,286,695	.....	35,380	3,325,075
Wildwood City	72,642,115	88.63	81,961,091	42,656	5,550,707	87,534,514
Wildwood Crest Bor.	51,505,800	85.12	60,509,633	.....	1,820,113	62,329,746
Woodbine Bor.	3,882,450	100.82	3,856,873	93	608,663	4,459,629
Totals	\$599,199,689		\$694,442,541	\$121,238	\$23,838,956	\$718,402,735

* Exclusive of Class II Railroad Property.

Cumberland County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property		5 Assessed Valuation of All Personal Property	6 Equalized Valuation
				Valuation of Class II Railroad Property	Valuation of All Personal Property		
Bridgeton City	\$26,632,210	35.80%	\$74,391,638	\$98,532	\$4,001,650	\$78,491,830	
Commercial Twp.	2,711,815	28.07	9,660,901	130	299,892	9,960,923	
Liverpool Twp.	3,728,900	45.73	8,154,166	.....	190,800	8,344,966
Dawrie Twp.	2,434,520	35.80	6,800,355	476	299,150	7,099,361	
Fairfield Twp.	4,183,325	28.04	14,555,510	1,312	143,456	15,100,278	
Greenwich Twp.	1,553,035	37.61	4,129,314	.....	65,839	4,195,153
Hennewell Twp.	6,704,370	37.55	17,840,261	296	201,663	18,042,220	
Lawrence Twp.	3,163,335	35.73	8,056,076	3,164	186,194	8,875,434	
Maurice River Twp.	4,860,889	44.72	10,893,609	9,041	625,343	11,503,393	
Millville City	81,733,450	36.05	80,748,840	99,281	3,723,908	90,572,020	
Siloh Btr.	734,240	37.55	2,088,532	.....	30,249	2,118,771
Tostow Creek Twp.	1,634,700	32.23	5,134,037	.....	96,696	5,230,733
Upper Deerfield Twp.	10,775,240	38.20	28,207,435	3,598	745,149	28,956,182	
Vineland City	84,890,180	40.35	210,384,585	110,410	6,223,400	210,718,393	
Totals	\$185,820,609		\$488,051,239	\$326,240	\$16,833,389	\$505,210,868	

• Exclusive of Class II Railroad Property.

ESSEX COUNTY

Essex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Value of Real Property *	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property *	4 Assessed Value of Class II Railroad Property	5 Assessed Value of All Personal Property	6 Equalized Valuation
Belleville Town	\$166,732,000	77.51%	\$215,110,308	\$92,704	\$12,617,800	\$227,820,812
Bloomfield Town	271,826,200	82.40	329,886,165	303,533	13,947,300	344,136,998
Caldwell Bor.	48,762,200	85.44	57,071,863	7,700	2,050,700	59,124,263
Cedar Grove Twp.	85,155,340	91.94	92,620,513	3,243	3,007,600	95,031,356
† East Orange City	296,584,700	82.43	353,801,893	432,754	11,932,426	372,187,073
Essex Falls Bor.	27,390,000	82.33	33,298,553	9,879	124,378	33,402,810
† Farfield Bor.	77,116,400	93.84	82,178,602	.....	5,853,500	88,032,102
Glen Ridge Bor.	55,397,000	87.20	63,528,670	30,197	630,600	64,219,467
Irington Town	247,794,900	80.72	306,980,793	325,239	12,350,100	319,656,757
Livingston Twp.	219,701,450	100.54	248,280,008	.....	4,561,800	252,791,808
Maplewood Twp.	163,870,300	82.57	198,462,274	43,754	3,479,100	201,985,128
Milburn Twp.	207,847,800	83.76	319,780,086	89,076	5,516,300	325,385,462
Montclair Town	278,241,800	90.39	307,823,653	481,283	7,714,400	316,019,336
Newark City	1,251,044,700	84.39	1,482,456,097	22,425,506	133,378,700	1,633,260,303
North Caldwell Bor.	42,189,800	96.20	43,836,341	.....	401,300	44,257,641
Nutley Town	165,466,300	73.30	225,758,472	17,559	8,082,400	233,838,461
Orange City	120,179,600	90.38	139,610,091	254,475	7,303,100	147,232,666
Roseland Bor.	32,901,000	88.37	37,220,961	26,943	2,210,600	39,468,504
South Orange Village	131,936,800	89.01	148,226,941	288,664	3,298,200	151,813,805
Verona Bor.	97,726,700	86.71	112,705,224	2,220	1,841,300	114,548,744
Wst Caldwell Bor.	81,904,300	85.96	95,251,875	.....	1,987,300	97,279,175
West Orange Town	257,439,500	89.50	287,641,899	.....	7,580,000	295,221,889
Totals	\$4,423,077,750		\$5,187,491,287	\$24,828,779	\$249,994,504	\$5,462,314,570

* Exclusive of Class II Railroad Property.

Gloucester County

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Gloucester County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

RATING DISTRICT	Aggregate Assessed Value of Real Property*	Average Ratio of Assessed Value to Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	4		Assessed Valuation of Class II Railroad Property	5		Equalized Valuation
					3	6		Assessed Valuation of All Personal Property	Valuation of All Personal Property	
Clayton Bor.	\$4,484,675	27.59%	\$16,254,712	\$6,155			\$162,000		\$16,422,867	
Deptford Twp.	21,591,950	25.37	83,769,566	165			511,475		84,341,206	
East Greenwich Twp.	4,230,250	28.72	14,729,233	320			90,000		14,820,209	
Elk Twp.	2,505,025	25.71	9,755,066	119			67,818		9,822,993	
Fairhill Twp.	8,435,900	27.13	32,598,231	638			400,075		32,998,914	
Glenabrook Bor.	13,000,275	26.62	48,855,278	33,472			1,306,850		50,195,300	
Greenwich Twp.	32,184,136	32.51	98,997,650	30,018			1,910,293		100,931,700	
Harrison Twp.	3,325,100	21.37	15,530,304	.....			128,160		15,675,464	
Jersey Twp.	3,298,290	20.50	16,079,220	59			201,728		16,381,007	
Manalata Twp.	8,700,225	27.42	31,733,133	509			354,475		32,088,117	
Mayne Twp.	12,147,450	26.66	45,564,320	7,118			702,550		46,273,997	
National Park Bor.	2,780,330	30.87	9,008,520	.....			42,875		9,051,395	
Newfield Bor.	1,944,400	35.45	5,484,908	4.68			146,000		5,631,376	
Panishiro Bor.	8,138,150	30.41	26,701,427	1,008			27,532,520		27,532,520	
Uman Bor.	11,024,055	26.79	41,152,128	362			500,307		41,653,797	
South Harrison Twp.	1,255,450	25.83	8,480,434	12			30,576		4,891,022	
Washington Twp.	2,726,000	40.48	6,734,190	7,047			513,146		7,254,383	
Wenonah Mor.	15,442,235	25.61	60,305,486	.....			356,739		60,602,225	
West Deptford Twp.	3,097,500	27.30	11,236,154	2,734			355,960		11,384,945	
West Greenwich Twp.	28,091,160	33.74	83,257,736	.....			834,642		84,152,378	
Westville Bor.	5,537,700	27.98	19,777,341	214,024			207,400		20,068,765	
Woodbury City	15,067,550	28.17	53,488,905	37,972			1,105,652		54,692,619	
Woodbury Heights Bor.	4,230,290	25.08	16,866,826	355			288,785		17,163,966	
Woolwich Twp.	2,253,900	19.39	11,639,505	465			326,337		11,966,307	
Total §*	\$215,577,406			\$764,610,412			\$153,020		\$11,234,534	\$775,997,906

Exclusive of Class II Railroad Property.

HUDSON COUNTY

Hudson County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
				\$1,161,148	\$6,091,373	\$345,276,241
Bayonne City	\$125,406,800	37.10%	\$338,023,720	\$1,161,148	\$706,605	13,382,626
East Newark Bor.	2,737,400	21.59	12,679,018	.....	1,251,843	26,803,692
Guttenberg Town	18,295,124	71.60	25,251,839	.....	5,206,441	96,848,699
Harrison Town	29,161,830	32.13	90,761,995	880,257	11,018,802	140,752,269
Hoboken City	60,863,600	51.12	119,060,250	10,673,217	.....	.....
Jersey City	339,003,645	39.34	861,880,155	78,333,927	29,150,286	969,334,338
Kearny Town	80,445,100	25.27	318,342,363	6,770,920	9,512,509	33,4685,732
North Bergen Twp.	82,823,150	29.59	278,919,395	1,480,420	5,508,753	286,968,571
Secaucus Town	19,418,555	12.67	153,501,006	1,432,130	908,753	155,902,949
Union City	63,944,50	39.49	161,926,437	27,508	5,236,465	167,210,410
Weehawken Twp.	20,608,332	27.86	74,186,463	25,181,682	578,299	99,946,384
West New York Town .	131,219,550	99.54	131,825,949	9,231,869	7,715,983	148,773,901
Totals	\$974,082,866		\$2,567,658,526	\$135,174,178	\$83,056,118	\$2,785,888,822

* Exclusive of Class II Railroad Property.

Hunterdon County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property *	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Alexandria Twp.	\$12,854,650	95.42%	\$13,471,652	\$110	\$325,861	\$13,797,623
Bethlehem Twp.	9,527,175	79.20	12,029,610	4,990	297,151	12,331,781
Blairstown Bor.	3,448,225	92.22	3,522,257	2,102	433,565	3,957,924
Cullen Bor.	3,771,055	71.02	5,310,694	56	152,513	5,463,263
Clinton Town	8,002,450	84.85	10,138,421	5,925	392,693	10,537,039
Clinton Twp.	31,005,400	79.16	39,168,014	6,490	1,774,800	40,949,310
Delaware Twp.	26,050,600	83.72	31,152,174	475	776,498	31,929,147
East Amwell Twp.	17,326,074	73.64	23,799,666	900	279,488	20,302,285
Flemington Bor.	24,289,675	78.42	30,973,827	5,288	2,042,488	33,021,603
Franklin Twp.	17,261,400	102.23	16,884,867	7,476	306,259	17,198,602
Frenchtown Bor.	5,841,700	93.27	6,263,214	2,164	959,741	7,225,219
Glen Gardner Bor.	2,672,725	80.86	3,305,373	430	53,508	3,339,311
Hampton Bor.	4,197,025	97.32	4,312,603	9,590	163,801	4,485,994
Hight Bridge Bor.	11,721,480	95.69	12,219,430	12,759	1,594,513	13,886,702
Holland Twp.	25,576,060	75.60	34,228,307	13,420	1,867,225	36,108,952
Kingswood Twp.	16,760,800	87.42	19,172,729	871	600,220	19,733,820
Lamberville City	12,587,540	95.82	13,136,652	15,904	1,107,946	14,260,542
Lebanon Bor.	4,774,525	87.47	5,458,471	2,833	203,772	5,665,076
Lebanon Twp.	23,302,021	91.12	25,702,388	117	911,230	26,703,735
Millford Bor.	12,603,503	113.81	11,074,161	3,811	6,392,375	17,670,347
Milburn Twp.	61,731,675	92.05	67,003,199	810	6,255,168	73,319,177
Marlton Twp.	52,980,319	82.98	63,847,091	11,250	1,223,043	65,063,393
Readington Twp.	3,043,500	89.71	3,392,598	1,439	1,02,721	3,556,758
Stockton Bor.	24,659,500	80.97	30,455,107	...:..:..	486,251	30,941,358
Tewksbury Twp.	11,388,290	92.08	12,307,821	5,175	474,062	12,847,058
Union Twp.	10,244,085	79.59	20,409,706	33	298,596	20,708,635
West Amwell Twp.						
Totals	\$444,752,885		\$518,980,065	\$114,430	\$29,738,059	\$548,832,554

* Exclusive of Class II Railroad Property.

MERCER COUNTY

Mercer County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$26,667,028	43.71%	\$61,008,987	\$28	\$1,853,337	\$62,862,352
Evings Twp.	83,316,010	43.32	102,326,893	183,481	10,203,060	202,713,434
Hamilton Twp.	163,331,700	42.83	381,395,517	258,231	12,232,013	393,885,791
Hightstown Bor.	10,335,300	43.64	23,725,918	17,486	6,983,020	24,444,424
Hopewell Bor.	5,035,750	43.32	11,624,638	29,287	435,001	12,088,826
Hopewell Twp.	30,724,290	39.77	77,254,715	3,488	1,264,500	78,522,703
Lawrence Twp.	57,034,530	45.39	125,655,395	24,682	4,382,150	130,061,227
Pennington Bor.	6,220,350	43.35	14,349,135	25,061	3,002,633	14,676,829
Princeton Bor.	44,332,610	45.11	99,606,761	66,741	2,002,380	101,675,882
Princeton Twp.	81,332,600	52.64	185,647,036	17,527	1,051,633	156,716,246
Trenton City	174,355,220	52.45	382,421,773	3,166,073	19,352,499	354,970,345
Washington Twp.	9,210,310	46.08	19,987,652	6,224	299,381	20,298,257
West Windsor Twp.	31,337,000	46.40	67,665,948	508,666	2,937,690	71,112,304
Totals	\$724,532,608		\$1,562,672,268	\$4,336,975	\$57,014,377	\$1,624,023,620

* Exclusive of Class II Railroad Property.

MIDDLESEX COUNTY

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Middlesex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Evaluation
Carteret Bor.	\$76,657,245	55.17%	\$138,947,336	\$33,069	\$5,518,646	\$144,499,051
† Cranbury Twp.	14,899,665	42.49	35,066,286	91,92	1,461,390	36,527,748
Dunellen Bor.	20,449,975	49.00	41,229,788	91,680	2,491,460	43,912,928
East Brunswick Twp.	88,399,880	48.16	183,554,568	2,652	3,121,209	186,678,429
Edison Twp.	207,846,368	40.17	517,416,898	460,252	12,276,437	530,153,587
Heimette Bor.	3,110,975	48.65	6,394,604	... 8,071	615,915	7,010,519
Highland Park Bor.	40,013,550	47.91	83,518,159	... 327,738	1,191,368	84,718,188
Jamestown Bor.	8,516,500	47.97	17,753,804	122,900	1,619,570	18,098,673
Madison Twp.	95,443,350	46.00	207,485,513	122,900	1,619,570	208,228,013
Metuchen Bor.	43,946,530	44.64	98,446,528	585,000	2,149,110	101,180,638
Middlesex Bor.	41,193,550	54.33	75,151,287	12,790	2,428,770	78,192,847
Milltown Bor.	20,389,925	48.48	42,101,848	7,409	924,355	43,633,612
Monroe Twp.	17,691,495	37.57	47,089,420	3,336	806,200	47,398,956
New Brunswick City	101,172,175	49.83	203,034,668	827,318	11,443,000	215,364,986
North Brunswick Twp.	75,820,695	50.00	151,641,300	188,608	8,811,356	160,641,354
Port Amboy City	30,53	183,401,769	1,163,296	5,740,110	190,305,145	
† Piscataway Twp.	55,992,560	42.32	212,605,435	1,758	7,573,560	220,180,753
† Plainsboro Twp.	89,914,620	45.72	118,687,073	4,732	1,055,562	19,747,417
† Sayreville Bor.	8,533,730	43.73	244,458,450	123,811	11,758,825	256,311,086
South Amboy City	106,901,680	43.99	44,139,443	6,010,375	720,319	51,550,137
South Brunswick Twp.	19,707,275	43.99	... 49,65	93,063,011	5,476,370	99,006,919
South Plainfield Bor.	68,393,075	51.72	132,237,191	343,455	4,233,330	136,813,976
South River Bor.	37,314,454	48.70	76,307,677	3,182	843,204	77,154,973
Spotswood Bor.	18,510,590	47.70	35,733,187	196,423	2,277,785	41,207,395
Woodbridge Twp.	237,552,764	35.64	666,534,130	3,839,100	10,536,796	680,310,026
Totals	\$1,544,648,411		\$3,560,259,493	\$14,514,495	\$105,402,528	\$3,680,176,516

* Exclusive of Class II Railroad Property.

MONMOUTH COUNTY

Monmouth County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$9,220,212	92.07%	\$10,014,350	\$2,100	\$272,694	\$10,259,144
†Allentown Bor.	5,042,100	81.35	6,182,833	132,896	209,175	6,392,008
Asbury Park City	76,151,930	99.72	76,031,679	28,604,009	9,842,375	87,006,950
Atlantic Highlands Bor.	22,688,700	79.32	28,604,009	20,435	828,103	29,452,547
Avon-by-the-Sea Bor.	17,764,920	81.19	21,850,675	... ...	311,632	22,185,307
Bellmawr Bor.	40,632,838	98.81	30,388,726	11,416	1,194,378	42,327,996
Brant Beach Bor.	25,099,752	82.65	30,388,726	20,216	817,223	31,206,165
Brielle Bor.	27,799,900	80.08	53,800,176	421	448,554	54,785,098
†Colts Neck Twp.	49,001,200	91.08	27,866,508	... ...	967,922	28,187,681
Deal Bor.	21,569,900	88.17	... ...	321,473	321,473	321,473
Eatonstown Bor.	53,450,175	83.23	64,219,843	5,370	3,705,332	67,830,551
Englishtown Bor.	3,254,337	69.36	4,688,725	60	358,758	5,057,543
Fair Haven Bor.	33,332,825	76.04	44,098,928	... ...	256,452	44,355,380
Farmingdale Bor.	4,824,630	91.59	50,945,585	16,337 50,504	445,162 5,000,397	5,736,114
Freeland Bor.	46,670,220	... ...	... ...	... ...	56,006,486	56,006,486
Freehold Twp.	63,942,742	89.38	71,540,324	8,278	2,621,799	74,170,401
Hightlands Bor.	13,641,635	73.93	17,537,489	... ...	311,152	17,538,641
Holmdel Twp.	82,472,900	95.87	86,025,764	... ...	11,935,763	97,979,527
Howell Twp.	78,414,000	85.35	91,783,462	5,433	2,868,217	94,747,112
Interlaken Bor.	9,488,150	88.47	10,724,709	... ...	34,536	10,759,545
Keansburg Bor.	29,185,700	86.13	33,865,638	2,263	697,075	34,534,976
Keyport Bor.	30,820,370	83.85	33,865,638	5,117	2,610,485	39,491,493
Little Silver Vill.	48,976,357	93.84	52,191,344	438	734,602	52,226,384
Loch Arbour City	122,164,250	81.27	3,024,486	... ...	64,936	3,024,486
Manalapan Twp.	40,981,670	74.48	52,219,253	206,712	5,619,559	135,157,239
Manasquan Bor.	38,261,850	80.29	47,654,565	92	660,380	52,789,725
Marlboro Twp.	37,053,039	87.46	42,345,720	7,200	889,250	48,251,315
Matawan Bor.	39,528,085	83.29	47,458,380	1,675	1,580,870	43,948,268
Matawan Twp.	66,415,350	78.07	87,631,185	15,098	868,463	48,341,941
Middletown Twp.	242,097,700	81.52	296,979,154	1,569	2,783,174	90,434,099
Millstone Twp.	13,068,870	70.68	18,490,195	... ...	3,08,473	18,798,668
Monmouth Beach Bor.	11,125,626	82.99	13,767,473	... ...	112,555	13,850,028
Neptune Twp.	134,104,700	93.69	143,136,621	69,198	4,290,559	147,496,378
Neptune City Bor.	20,821,050	87.51	24,582,113	... ...	965,205	25,547,408
New Shrewsbury Bor.	38,027,750	97.81	38,923,167	... ...	1,593,472	40,516,639
Ocean Twp.	97,113,820	84.19	115,358,024	... ...	2,019,042	11,377,066
†Oceanport Bor.	30,872,100	72.89	42,354,370	5,159	521,124	42,850,653
Raritan Twp.	73,657,950	87.38	84,296,120	2,033	1,754,138	86,022,301
Red Bank Bor.	69,172,400	84.00	82,348,095	168,591	4,872,446	87,339,132

MONMOUTH COUNTY

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Roosevelt Bor.	2,859,621	77.78	3,676,551	36,386	3,712,937
Rumson Bor.	57,047,530	70.38	81,056,479	419,298	81,475,717
Sea Bright Bor.	11,204,560	71.26	15,723,491	454,904	16,178,395
Sea Girt Bor.	31,298,111	71.50	43,647,708	296,280	43,966,682
Shrewsbury Bor.	28,942,900	95.19	30,465,400	997,828	31,403,238
Shrewsbury Twp.	697,088	97.85	712,405	12,683	725,088
South Belmar Bor.	8,498,660	79.32	10,714,397	186,190	10,900,587
Spring Lake Bor.	46,131,825	71.97	64,098,687	1,416,129	65,518,316
Spring Lake Heights Bor.	17,049,735	81.09	21,025,755	1,418	344,127
Union Branch Bor.	18,879,465	77.97	24,213,755	222	1,855,353
Upper Freehold Twp.	16,257,350	84.67	19,200,339	1,564	880,747
Wall Twp.	57,900,475	85.85	102,388,339	.....	2,660,112
West Long Branch Bor.	34,602,260	92.40	37,448,333	.....	105,018,551
Totals	\$2,237,866,113		\$2,626,348,123	\$791,238	\$33,620,610
					\$2,720,759,971

• Exclusive of Class II Railroad Property.

MORRIS COUNTY

Morris County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	Aggregate Assessed Value of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	3		4		5		6	
				2	1	Assessed Value of Class II Railroad Property	Assessed Value of Class II Railroad Property	Assessed Value of All Personal Property	Equalized Valuation		
Benton Town.	\$19,498,450	36.24%	\$53,803,670	\$100,793	.....	\$2,824,414	\$56,728,877	\$2,824,414	\$56,728,877	9,281,708
Beaumont Twp.	10,656,640	37.33	28,547,120	.....	.....	763,950	29,311,070	763,950	29,311,070	29,311,070
Butler Bor.	17,067,155	40.77	41,862,043	.....	10,292	867,303	42,739,638	867,303	42,739,638	42,739,638
Charlham Town.	136,290	46.06	82,765,187	86,600	.....	626,804	83,510,191	626,804	83,510,191	83,510,191
Charlham Twp.	23,581,250	30.95	76,141,438	.....	.....	111,688	76,303,126	111,688	76,303,126	76,303,126
Chester Bor.	3,116,500	34.20	9,112,573	.....	.....	169,135	9,281,708	169,135	9,281,708	9,281,708
Chester Twp.	11,118,900	36.39	30,554,823	.....	.....	337,739	30,892,062	337,739	30,892,062	30,892,062
Conville Twp.	43,609,640	41.74	104,479,157	175,495	2,257,347	142,953	91,798,328	142,953	91,798,328	91,798,328	
Cover Town.	38,669,390	43.80	88,260,073	2,360	2,222,700	3,369,302	91,798,328	3,369,302	91,798,328	91,798,328	
East Hanover Twp.	31,001,290	29.79	20,751,460	.....	.....	2,360	108,976,520	2,360	108,976,520	108,976,520
Hanover Park Bor.	29,396,090	35.72	82,855,793	.....	.....	1,284,393	84,140,188	1,284,393	84,140,188	84,140,188
Hanover Twp.	52,984,800	41.61	127,356,694	18,688	11,284,600	11,284,600	138,584,896	11,284,600	138,584,896	138,584,896	
Hanover Twd.	30,003,777	36.39	54,285,153	.....	.....	147,119	54,442,272	147,119	54,442,272	54,442,272
Hartson Twp.	30,444,935	34.69	87,763,001	763	367,689	367,689	88,131,453	763	88,131,453	88,131,453	
Hinkton Bor.	40,577	40.57	67,186,776	150	302,625	302,625	67,489,551	150	67,489,551	67,489,551	
Hinchliff Park Bor.	21,571,200	47.71	45,213,163	3,677	3,677	3,677	45,585,655	3,677	45,585,655	45,585,655	
Hinchliff Park Twp.	51,260,800	41.18	124,439,843	96,249	1,117,925	1,117,925	125,693,679	96,249	125,693,679	125,693,679	
Hinchliff Twp.	11,426,615	44.23	25,834,535	.....	.....	329,972	27,456,469	329,972	27,456,469	27,456,469
Hinchliff Twd.	15,442,200	41.53	37,183,241	.....	.....	273,928	20,767,211	273,928	20,767,211	20,767,211
Hinchliff Hill Twp.	9,575,087	46.66	20,538,120	.....	.....	229,151	229,151	229,151	229,151	229,151
Hintonville Twp.	32,247,061	35.17	91,889,113	12,839	905,295	905,295	92,666,797	12,839	92,666,797	92,666,797	
Hollors Twp.	77,148,350	40.98	188,260,005	10,394	2,808,439	2,808,439	191,978,328	10,394	191,978,328	191,978,328	
Hollors' Plains Bor.	12,101,150	43.81	58,829,149	10,279	2,701,822	2,701,822	62,544,250	10,279	62,544,250	62,544,250	
Hollors' Plains Twp.	54,820,650	43.72	125,380,325	287,030	4,615,900	4,615,900	125,380,325	287,030	125,380,325	125,380,325	
Hollors' Plains Twd.	18,923,000	42.52	44,503,763	10,051	238,584	238,584	44,752,398	10,051	44,752,398	44,752,398	
Holt Arlington Bor.	8,913,100	49.47	18,017,182	511	134,139	134,139	18,152,632	511	18,152,632	18,152,632	
Holt Olive Twp.	20,925,800	39.54	52,923,116	970	395,644	395,644	53,319,730	970	53,319,730	53,319,730	
Holtong Bor.	5,193,930	32.56	15,951,935	35,242	4,199,975	4,199,975	16,407,152	35,242	16,407,152	16,407,152	
Harschbury-Troy Hills Twp.	115,432,195	40.05	288,290,187	3,558	2,982,400	2,982,400	291,206,345	3,558	291,206,345	291,206,345	
Harschbury-Twp.	20,632,400	34.10	60,565,572	6,360	740,263	740,263	60,565,572	6,360	60,565,572	60,565,572	
Hastings Park Twp.	34,019,050	35.68	95,314,571	598	606,550	606,550	95,952,019	598	95,952,019	95,952,019	
Hastings Park Twp.	37,116,086	45.53	81,530,066	7,301	1,357,800	1,357,800	83,125,167	7,301	83,125,167	83,125,167	
Hastings Park Twp.	9,796,210	45.19	21,677,827	4,260	1,140,101	1,140,101	22,822,188	4,260	22,822,188	22,822,188	
Hastings Park Twp.	18,074,700	40.32	44,828,125	3,974	1,370,400	1,370,400	46,202,499	3,974	46,202,499	46,202,499	
Hastings Park Twp.	39,535,600	39.10	119,011,765	5,257	1,933,675	1,933,675	121,000,897	5,257	121,000,897	121,000,897	
Hawthorne Twp.	51,698,255	48.83	105,873,961	130,316	2,911,331	2,911,331	108,915,608	130,316	108,915,608	108,915,608	
Hawthorne Twp.	1,203,800	39.02	3,085,065	.....	1,008	1,008	3,101,297	.....	3,101,297	3,101,297
Holiday Gardens Bor.	19,126,570	44.90	42,598,151	6,360	632,917	632,917	28,521,878	6,360	28,521,878	28,521,878	
Holiday Gardens Twp.	11,160,240	40.87	27,886,657	2,304	.....	.....	28,521,878	.....	28,521,878	28,521,878
Totals	\$1,116,083,241		\$2,782,188,326		\$1,165,612		\$283,495,467		\$283,495,467		

* Exclusive of Class II Railroad Property.

Ocean County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	\$11,679,000	91.74%	\$12,730,543	\$506,689	\$12,750	\$12,558,293
Bay Head Bor.	17,987,100	76.36	22,555,657	.....	309,815	24,374,061
Beach Haven Bor.	27,626,515	91.25	30,575,871	.....	773,480	31,009,351
Brickwood Bor.	18,683,791	87.36	21,387,123	.....	269,236	21,656,359
Berkley Twp.	49,770,200	97.96	49,785,831	24	2,686,880	52,452,735
Brick Twp.	188,920,050	91.91	205,918,961	.....	3,909,290	209,458,251
Dover Twp.	270,639,500	82.90	326,537,394	6,050	17,519,438	34,462,882
Eagleswood Twp.	4,392,450	100.76	4,925,020	.....	105,290	5,090,310
Harvey Cedars Bor.	10,937,728	96.17	11,425,318	.....	94,369	11,539,687
Island Heights Bor.	7,298,175	92.63	7,878,846	.....	64,133	7,942,979
Jackson Twp.	68,654,635	91.86	74,738,401	.....	1,290,090	76,028,491
Lacey Twp.	43,631,050	95.03	45,912,922	48	932,760	46,848,730
Lakehurst Bor.	6,081,030	110.94	5,481,612	1,408	305,610	5,848,630
Lakewood Twp.	99,691,950	94.64	105,338,971	8,479	4,546,130	109,892,680
Lavallette Twp.	25,350,400	86.40	29,310,741	.....	937,519	30,578,260
Little Egg Harbor Twp.	27,578,900	83.43	32,977,281	.....	3,160,491	36,137,772
Long Beach Twp.	\$3,261,565	89.85	92,657,295	.....	788,430	93,457,345
Manchester Twp.	16,768,860	80.59	20,907,619	627	78,947	21,596,476
Mantoloking Bor.	18,695,500	79.78	23,133,818	12	363,138	21,894,815
Ocean Twp.	19,746,690	91.71	21,531,065	.....	.....	.....
† Ocean Gate Bor.	7,214,415	82.51	8,776,851	.....	56,609	8,833,463
Pine Beach Twp.	8,755,585	80.32	10,875,977	.....	81,730	10,957,707
Plumsted Twp.	14,173,800	102.34	13,849,717	7,073	926,722	14,783,512
Point Pleasant Bor.	83,152,700	94.27	88,206,939	.....	2,167,810	90,374,769
Point Pleasant Beach Bor.	52,920,830	87.63	60,160,219	2,726	1,803,966	62,266,911
Seaside Heights Bor.	22,037,250	84.13	26,194,283	.....	882,842	27,077,125
Seaside Park Bor.	24,918,159	90.28	27,656,357	.....	577,484	28,233,841
Ship Bottom Bor.	19,577,555	87.76	22,308,002	.....	611,617	22,949,679
South Toms River Bor.	11,293,910	90.21	12,519,577	6,988	337,910	12,864,475
Stratford Twp.	23,089,625	92.90	32,281,620	.....	2,909,940	35,251,560
Surf City Bor.	22,766,200	92.02	24,533,117	.....	414,029	24,947,176
Tuckerton Bor.	10,579,860	100.09	10,570,347	.....	553,848	11,124,195
Union Twp.	8,547,220	87.83	9,731,550	6,004	469,532	10,207,086
Total \$1,333,092,528]			\$1,491,204,658	\$548,028	\$51,036,905	\$1,545,789,591

* Exclusive of Class II Railroad Property.

PASSAIC COUNTY

Passaic County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomindale Bor. ...	\$37,274,850	87.01%	\$42,839,731	\$620	\$861,428	\$43,701,779
†+Clifton City	609,531,800	87.30	698,260,359	157,732	58,577,800	756,986,471
†+Haledon Bor.	35,564,700	84.29	42,193,261	..	2,047,700	44,210,961
Hawthorne Bor.	141,267,000	94.98	148,733,418	..	7,386,456	156,180,232
Little Falls Twp.	81,923,200	82.34	98,299,976	60,358	3,924,750	102,231,106
North Haledon Bor. ...	47,011,100	82.93	56,012,272	6,380		
†+Paterson City	207,930,150	85.62	212,852,313	333,634	508,380	56,520,632
Patterson City	469,299,650	86.00	545,592,616	826,626	26,375,250	269,561,197
Pompton Lakes Bor. ...	65,418,400	89.43	73,150,397	526	46,835,101	592,454,343
Prospect Park Bor. ...	23,201,300	88.86	26,109,948	..	2,304,880	75,655,803
Ringwood Bor.	57,884,300	68.02	84,354,833	795,020		26,1904,968
Totowa Bor.	100,818,000	95.18	105,912,386	..	402,242	84,775,096
Wayne Twp.	38,158,625	83.11	45,889,333	..	5,857,579	111,774,129
West Milford Twp. ...	332,319,600	76.97	431,752,111	2,500	1,753,216	47,667,049
West Paterson Bor. ...	132,934,400	91.91	144,635,404	2,123	2,452,191	442,419,811
Totals	69,630,500	87.08	79,961,530	..	4,358,883	84,320,413
Totals	\$2,450,107,575		\$2,866,550,488	\$1,418,933	\$174,506,286	\$3,042,475,707

* Exclusive of Class II Railroad Property.

Salem County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property.	2 Average Ratio of Assessed to True Value of Real Property.	3 Aggregate True Value of Real Property*	4		5 Assessed Valuation of Class 11 Railroad Property	6 Equalized Valuation
				Assessed Valuation of All Personal Property	Assessed Valuation of Class 11 Railroad Property		
Alloway Twp.	\$2,842,950	27.76%	\$10,241,174	\$14,350	\$103,604	\$10,344,778	
Elmer Bor.	5,503,390	30.00	5,211,300	.....	137,565	5,363,215	
†Eisnboro Twp.	1,486,203	26.04	5,707,385	.....	28,645	5,736,630	
Lower Alloway Creek Twp.	1,430,525	29.72	4,813,341	.....	54,685	4,868,026	
Mannington Twp.	3,501,625	28.30	12,373,233	3,600	378,406	12,755,239	
Tolandman's Twp.	2,232,827	24.57	9,087,615	1,498	189,010	9,278,153	
†Penns Grove Bor.	4,816,590	32.94	14,622,313	13,726	499,362	15,135,401	
Pennsville Twp.	21,060,191	36.42	57,908,267	4,456	8,353,925	66,666,648	
Priegroves Twp.	4,499,700	24.68	18,232,172	622	202,120	18,431,914	
Pitts Grove Twp.	5,982,675	36.14	16,554,164	84	248,650	16,802,898	
Quinton Twp.	3,111,975	28.45	10,938,401	.....	107,220	11,045,621	
Salem City	8,275,250	35.66	23,205,973	20,329	1,185,700	24,412,002	
Upper Penns Neck Twp.	7,403,077	26.00	28,473,373	.....	713,938	29,187,311	
Upper Pitts Grove Twp.	3,650,250	20.34	12,441,207	83	280,400	12,221,690	
Woodstown Bor.	3,939,300	30.50	12,915,738	1,620	198,144	13,115,302	
Totals	\$75,826,528		\$242,725,656	\$60,368	\$12,681,404	\$255,467,428	

* Exclusive of Class 11 Railroad Property.

SOMERSET COUNTY

Somerset County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Value of Real Property *	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property *	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$15,383,270	40.44%	\$38,039,738	....	\$498,120	\$38,507,858
Bernards Twp.	39,784,950	45.86	86,753,053	\$2,958	519,940	87,275,973
Bethelsville Bor.	28,628,825	41.52	68,951,891	118,663	773,419	69,843,973
Bound Brook Bor.	24,082,400	41.73	57,710,041	165,147	1,222,347	59,107,555
Branchburg Twp.	16,304,100	35.61	47,440,033	6,719	581,835	48,058,647
Bridgewater Twp.	97,233,800	42.44	229,108,860	50,233	12,314,000	241,473,093
Far Hills Bor.	4,340,750	40.25	10,754,472	9,036	81,935	10,875,443
†Franklin Twp.	95,182,125	48.34	196,901,376	1,740	1,926,070	198,829,186
Green Brook Twp.	15,192,200	42.38	35,847,570	....	332,090	36,173,660
Hillborough Twp.	33,812,499	36.50	92,636,984	7,947	945,240	93,530,171
†Manville Bor.	29,661,350	39.11	75,840,834	211,380	3,843,875	79,896,069
Millsboro Bor.	1,793,215	46.39	3,805,521	....	9,053	3,846,574
Montgomery Twp.	19,722,125	32.37	60,927,170	53,442	592,420	61,573,082
North Plainfield Bor.	55,529,750	45.50	122,043,407	....	885,420	122,901,827
Peapack-Gladstone Bor.	7,199,200	37.85	19,020,343	5,384	215,770	19,241,497
Karitan Bor.	17,551,970	42.81	40,999,696	150,352	1,133,720	42,283,768
Rocky Hill Bor.	2,646,500	38.77	6,826,154	....	31,270	6,837,424
Somerville Bor.	38,096,100	47.18	80,746,291	162,659	2,397,690	83,306,640
South Bound Brook Bor.	7,636,900	36.39	20,986,260	1,354	365,300	21,352,914
Warren Twp.	26,881,350	35.76	75,171,560	....	768,150	75,839,710
Watchung Bor.	27,759,600	41.82	66,378,766	....	1,428,154	67,806,920
Totals	\$605,022,973		\$1,437,010,080	\$946,394	\$30,818,818	\$1,468,775,892

* Exclusive of Class II Railroad Property.

Sussex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

Sussex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	6					
	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	\$3,036,100	74.77%	\$4,060,556	\$4,831	\$155,200	\$4,220,617
Andover Twp.	17,281,000	78.13	22,118,264	266	498,480	22,617,010
Brauchillie Bor.	4,435,400	71.80	6,458,774	4,915	338,350	6,802,039
Cyranth Twp.	23,602,150	84.44	30,319,931	267	317,672	30,697,370
Frankford Twp.	15,440,225	48.42	31,888,114	40	302,687	32,190,841
Franklin Bor.	15,747,350	112.92	13,945,551	2,043	1,235,787	15,183,411
Frederick Twp.	5,768,900	72.45	10,447,007	....	327,520	10,744,587
Green Twp.	7,629,843	71.67	10,638,821	....	200,330	10,830,404
Hanington Bor.	7,035,620	91.24	8,299,358	....	638,500	8,908,738
Hanington Twp.	14,695,200	76.99	19,087,706	....	399,520	19,487,226
Hardinston Twp.	17,088,100	79.11	21,600,430	381	463,418	22,004,229
Hopatcong Bor.	44,725,170	75.27	59,419,649	....	411,097	59,820,746
Lafayette Twp.	5,848,700	75.67	10,176,348	48	329,732	10,500,125
Longague Twp.	7,982,880	61.08	81,039,548	....	1,026,578	13,282,878
Reaeton Towns.	31,866,280	81.48	39,109,990	34,883	3,351,030	42,495,903
Wigleburg Bor.	16,100,200	83.91	19,187,403	559	1,063,015	20,251,067
Wigleburg Twp.	6,722,225	63.77	13,707,014	....	211,293	13,707,309
Wigleburg Twp.	56,981,295	71.13	80,108,607	1,674	1,495,520	81,605,861
Wigleburg Twp.	10,256,179	83.31	12,634,935	....	478,633	13,113,586
Wigleburg Twp.	16,941,065	67.54	25,085,784	....	152,079	25,240,863
Wigleburg Twp.	7,362,600	89.92	8,187,945	....	678,610	8,860,555
Wigleburg Twp.	50,375,300	79.31	63,514,437	896	607,793	64,123,126
Wigleburg Twp.	11,537,700	83.05	13,892,474	....	64,695	13,957,169
Wigleburg Twp.	23,056,145	65.71	35,087,726	....	3,564,075	38,651,801
Totals#	\$428,332,492		\$572,036,510	\$51,056	\$17,553,398	\$5589,640,964

Exclusive of Class II Railroad Property.

UNION COUNTY

Union County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$68,683,050	42.01%	\$163,492,145	.....	\$7,675,200	\$171,167,345
Clark Twp.	63,212,600	40.51	156,041,965	.....	7,580,900	163,626,932
Cranford Twp.	518,000	45.33	201,432,615	536,818	3,406,750	205,333,183
Elizabeth City	268,985,350	44.89	601,431,925	8,717,855	27,463,600	637,659,083
Fanwood Bor.	25,163,650	42.77	58,834,814	10,639	318,650	59,164,333
Garnwood Bor.	14,975,450	42.81	34,981,196	19,684	1,776,600	36,777,480
Hillside Twp.	73,289,500	40.17	162,473,239	85,381	6,921,500	189,450,120
Kenilworth Bor.	34,143,950	41.78	81,725,193	42,983	4,144,200	85,910,376
Linden City	233,143,900	40.35	577,803,965	815,048	25,695,650	604,314,643
Mountainside Bor.	40,824,300	43.50	93,818,966	.....	2,670,900	96,519,866
New Providence Bor.	49,921,510	43.55	114,630,402	2,407	2,255,200	116,891,090
Plainfield City	126,124,350	48.62	259,408,371	332,450	7,790,000	267,530,821
Railway City	61,827,300	34.27	180,412,314	1,004,885	5,492,916	186,910,115
Roselle Bor.	58,519,500	45.16	129,532,595	30,391	2,461,800	132,074,786
Roselle Park Bor.	30,474,600	37.29	81,723,250	35,407	694,100	82,422,757
Scotch Plains Twp.	72,895,700	43.13	169,013,911	89	1,005,874	170,019,874
Springfield Twp.	66,349,200	42.17	157,337,444	757	2,833,800	160,172,001
Summit City	104,754,500	40.60	258,016,010	334,421	4,328,500	262,678,931
Union Twp.	212,905,070	40.70	523,108,280	31,109	14,763,550	537,902,969
Westfield Town	120,368,600	42.28	286,089,404	3,077	2,581,975	288,674,456
Winfieid Twp.	689,000	50.13	1,374,426	.....	18,094	1,392,520
Totals	\$1,821,369,110		\$4,312,766,130	\$12,007,471	\$131,879,739	\$4,456,713,400

* Exclusive of Class II Railroad Property.

Warren County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Value of Class II Railroad Property	5 Assessed Value of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$5,239,900	46.50%	\$11,246,834	\$1,369	\$144,555	\$11,392,758
Alpha Bor.	8,310,100	99.71	8,310,100	4,003	665,223	10,926,406
Belvidere Town	11,894,915	91.49	13,001,325	17,819	1,751,635	14,770,782
Hairstown Twp.	15,355,571	78.08	19,666,459	10,216	443,255	20,119,390
Franklin Twp.	9,148,935	81.64	11,206,437	1,166	536,114	11,742,717
Frelinghuysen Twp.	7,714,050	68.41	11,276,202	44	219,464	11,555,710
Greenwichtown Twp.	7,518,300	82.92	9,061,932	1,259	319,846	9,418,037
Hackettstown Town ...	34,565,900	88.29	39,150,413	11,139	3,281,925	42,443,477
Hardwick Twp.	3,999,100	66.73	5,992,957	5,174	42,594	6,036,551
Harmony Twp.	10,336,565	59.21	17,541,910	.....	298,125	17,845,269
Hope Twp.	6,483,270	57.84	11,229,262	.....	127,368	11,353,630
Independent Twp.	9,765,858	69.88	13,975,183	919	310,947	14,317,049
Knowlton Twp.	10,229,175	77.35	13,224,531	2,069	228,493	13,455,433
Liberty Twp.	6,346,015	74.31	8,566,835	1,152	42,208	8,609,195
Lopatcong Twp.	17,690,750	89.98	19,671,700	4,023	1,929,587	21,064,910
Mansfield Twp.	14,658,875	80.58	18,228,934	1,132	476,972	18,707,638
Osford Twp.	4,433,082	71.41	6,207,929	397	624,423	6,832,749
Palmyra Twp.	2,125,950	76.21	2,789,355	.....	18,875	2,808,410
Phillipburg Town	53,955,575	88.65	61,255,622	774,316	10,887,300	72,917,438
Pohatcong Twp.	16,591,950	74.90	22,152,136	6,369	978,725	23,137,230
Washington Bor.	26,496,750	113.47	23,351,330	664,167	3,276,626	26,692,119
Washington Twp.	18,331,053	84.37	21,150,655	1,029	1,013,644	22,825,338
White Twp.	10,654,805	69.67	15,293,247	5,830	320,703	15,619,750
Total	\$312,965,444		\$385,179,695	\$912,332	\$28,139,609	\$414,231,636

* Exclusive of Class II Railroad Property.

STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1967

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed Value to True Value of Real Property**	Aggregate True Value of Real Property*	3		4	5	6
				1	2			
Atlantic	\$480,896,391	49.26%	\$976,326,871	\$329,323	\$26,129,114	\$1,002,785,308		
Bergen	6,184,418,099	83.40	7,414,951,641	3,133,329	253,921,065	7,672,055,975		
Burlington	1,122,906,124	90.44	1,241,653,448	3,132,024	79,953,118	1,321,738,590		
Camden	878,015,932	45.43	1,982,801,349	3,637,579	64,239,818	2,000,678,746		
Cape May	599,199,689	86.28	694,442,541	121,238	23,538,936	718,402,735		
Cumberland	185,820,609	38.07	488,051,239	326,240	16,833,389	505,210,368		
Essex	4,423,077,500	85.26	5,187,491,287	24,828,779	249,994,504	5,462,314,570		
Gloucester	215,577,406	28.19	764,610,412	153,020	11,234,554	775,997,966		
Hudson	974,082,866	2,567,658,526	135,154,178	83,056,118	2,785,888,822			
Hunterdon	444,752,895	85.70	518,890,065	1,14,430	29,738,050	548,882,554		
Mercer	724,532,608	46.36	1,562,652,208	4,336,975	57,014,023	1,024,023,620		
Middlesex	1,544,618,411	43.39	3,580,259,433	14,514,495	103,402,528	3,680,176,516		
Monmouth	2,337,806,113	85.21	2,626,348,123	701,238	93,620,610	2,720,759,971		
Morris	1,116,083,241	40.12	2,782,188,326	1,165,612	56,141,529	2,839,495,467		
Ocean	1,333,082,528	89.22	1,494,204,658	51,036,905	1,545,789,591			
Passaic	2,450,107,575	86.47	2,866,350,488	1,418,933	174,860,286	3,042,455,707		
Salem	75,826,528	31.24	222,725,656	60,368	12,681,444	255,467,428		
Somerset	605,022,979	42.10	1,437,010,080	946,994	30,818,818	1,488,775,592		
Sussex	428,332,492	74.88	572,036,510	51,056	17,553,388	589,610,964		
Union	1,821,369,110	42.23	4,312,768,130	12,067,471	131,879,739	4,456,713,400		
Warren	312,965,444	81.25	355,179,395	912,332	28,139,600	414,231,636		
State Totals	\$28,158,594,700	64.54%	\$43,628,908,806	\$204,813,642	\$1,597,733,878	\$45,431,456,326		

* Exclusive of Class II Railroad Property.

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STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966, as amended

COUNTY	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Value of All Personal Property	6 Equalized Valuation
Atlantic	\$470,172,208	49.38%	\$952,468,329	\$329,747	\$25,338,071	\$978,136,747
Bergen	5,915,031,279	86.08	6,871,693,339	3,000,752	246,904,191	7,121,598,332
Burlington	1,911,682,765	91.76	1,162,682,913	110,698	72,954,793	1,225,675,584
Camden	840,939,255	47.83	1,758,189,696	3,762,908	64,350,162	1,826,302,766
Cape May	664,857,812	89.26	632,837,988	122,816	24,086,820	657,017,024
Cumberland	178,885,356	39.30	455,134,788	328,975	17,401,424	412,865,187
Essex	4,296,726,050	86.03	4,991,252,836	25,075,102	252,036,955	5,271,364,893
Gloucester	207,176,382	27.56	751,838,586	155,093	10,916,647	702,905,326
Hudson	887,689,355	36.39	2,439,063,346	135,414,057	84,444,407	2,638,921,830
Hunterdon	422,347,903	86.00	1,490,706,865	121,810	27,758,524	518,587,199
Mercer	665,666,199	45.86	1,451,157,030	4,318,304	56,089,258	1,511,807,052
Middlesex	1,394,167,183	42.50	3,280,477,073	14,629,354	96,039,227	3,391,206,254
Monmouth	2,128,773,498	88.35	2,409,554,586	828,085	90,205,370	2,500,558,611
Morris	1,028,708,557	40.32	2,551,028,313	53,030,908	53,030,908	2,605,832,318
Ocean	1,237,589,761	91.98	2,345,446,749	557,027	50,220,386	1,306,224,162
Passaic	2,374,076,855	88.54	2,681,149,003	1,691,406	171,009,712	2,884,150,121
Salem	72,503,204	23.91	363,200,639	61,118	13,947,863	317,208,020
Somerset	537,534,310	40.32	1,335,138,672	1,001,232	28,845,289	1,352,988,193
Sussex	407,165,607	76.05	535,397,788	614,902	18,116,006	553,578,756
Union	1,772,165,890	42.50	4,169,441,495	13,270,473	124,919,890	4,307,631,858
Warren	300,280,832	82.20	365,297,653	905,157	27,807,167	394,069,957
State Totals	\$26,769,388,867	65.38%	\$40,935,165,197	\$296,958,773	\$1,556,544,450	\$42,698,698,420

* Exclusive of Class II Railroad Property.

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STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	3	4	5	Assessed Valuation of All Personal Property	6	Equalized Valuation
				1	2	Assessed Valuation of Class II Railroad Property			
Atlantic	\$458,166,233	49.89%	\$918,379,416	\$1,057,234	\$25,916,243		\$945,352,563		
Bergen	5,611,593,446	87.45	6,451,113,418	2,196,845	246,186,596		6,699,496,839		
Burlington	1,021,667,132	94.23	1,084,231,721	124,971	74,080,549		1,168,447,241		
Camden	805,267,116	48.64	1,655,402,373	3,828,108	64,725,707		1,723,956,163		
Cape May	534,899,889	92.86	586,736,533	81,481	24,112,187		61,980,061		
Cumberland	114,137,442	42.07	113,956,824	278,996	17,288,667		431,524,387		
Essex	4,162,676,300	87.87	4,737,401,326	25,463,933	256,539,504		5,019,424,813		
Gloucester	202,928,580	29.41	689,889,520	11,036,938	11,036,938		701,078,555		
Hudson	876,514,413	38.22	2,293,250,016	93,398,966	87,107,988		2,476,786,910		
Hunterdon	396,833,235	87.50	453,530,246	3,96,615	29,885,071		483,484,932		
Mercer	644,202,055	46.48	1,385,945,173	3,460,051	1,445,401,141		1,445,401,141		
Middlesex	1,325,028,947	43.92	2,016,823,747	13,881,051	102,024,597		3,122,729,395		
Monmouth	2,012,396,225	90.01	2,235,870,991	781,092	85,750,716		2,322,402,799		
Morris	936,310,241	42.41	2,254,958,673	1,146,172	54,762,394		2,310,867,239		
NJ.	1,162,514,227	94.59	1,229,011,977	548,991	47,797,568		1,227,358,536		
Ocean	2,281,134,090	89.87	2,538,332,377	1,610,966	170,855,271		2,710,848,514		
Passaic	70,415,991	21.81	283,869,947	61,529	13,349,366		297,730,812		
Salem	507,829,300	43.44	1,169,138,561	851,939	32,907,877		1,202,908,407		
Somerset	388,165,718	80.10	484,606,506	51,770	19,711,925		504,376,201		
Sussex	1,710,806,835	44.79	3,819,539,728	10,866,650	138,912,480		3,939,338,858		
Union	291,579,885	89.06	327,409,257	924,703	28,348,798		356,682,758		
Warren									
State Totals	\$25,635,127,620	67.41%	\$38,029,558,183	\$163,850,123	\$1,587,319,306		\$39,730,727,614		

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assess- ment to True Value of Real Property**	Aggregate True Value of Real Property*	6			
				3	4	5	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$118,722,550	46.49%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449	
Bergen	5,426,165,112	92.19	5,885,627,351	3,116,968	443,303,905	6,332,048,254	
Burlington	377,714,202	37.75	995,258,085	126,991	37,778,861	1,033,193,937	
Camden	837,969,727	50.62	1,655,377,634	3,817,375	75,402,566	1,734,597,575	
Cape May	528,222,627	94.18	560,841,051	81,699	29,962,659	50,885,400	
Cumberland	145,268,432	36.42	395,806,671	183,857	20,073,572	43,132,100	
Essex	4,083,716,550	88.18	4,631,333,410	25,572,184	431,988,030	5,088,894,584	
Gloucester	182,228,360	27.50	662,765,805	86,688	14,084,875	676,337,365	
Hudson	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390	
Hunterdon	67,684,513	16.24	416,749,152	120,995	8,411,290	425,281,417	
Mercer	578,125,669	42.59	1,357,459,509	2,540,046	61,754,184	1,421,783,839	
Middlesex	732,063,318	26.17	2,797,514,225	13,548,225	87,250,156	2,898,372,918	
Monmouth	1,916,537,455	92.08	2,081,303,062	787,175	92,633,374	2,174,723,611	
Morris	781,062,646	37.27	2,095,468,638	750,387	63,567,466	2,159,786,491	
Ocean	1,098,163,183	96.34	1,139,852,734	548,991	47,466,446	1,187,868,191	
Passaic	2,209,468,975	94.78	2,331,126,239	1,668,586	291,184,776	2,623,979,901	
Salem	67,189,507	27.53	244,018,001	32,363	23,186,661	267,237,628	
Somerset	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,938	
Sussex	138,756,549	32.02	432,300,045	57,770	8,185,194	441,556,009	
Union	1,051,839,016	29.69	3,542,308,263	4,825,633	119,909,233	3,667,043,134	
Warren	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397	
State Totals	\$21,886,304,125	61.24%	\$35,738,321,921	\$160,733,479	\$2,076,789,000	\$37,975,844,600	

* Exclusive of Class II Railroad Property.

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STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed Value of Real Property to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Value of Railroad Property	4	5	6
					Assessed Value of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$395,489,627	
Bergen	1,613,517,472	25.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438	
Burlington	223,106,735	23.31	930,598,596	1,138,645	19,684,351	980,421,722	
Camden	753,534,822	47.40	1,600,141,811	3,910,158	68,379,637	1,673,432,206	
Cape May	513,006,585	95.63	536,451,909	84,019	20,100,351	665,636,309	
Cumberland	142,164,697	36.90	335,240,899	19,294,840	4,726,355	404,726,355	
Essex	4,004,984,900	91.15	4,383,887,122	25,236,329	427,766,700	4,846,890,241	
Gloucester	173,128,013	26.41	635,602,141	89,100	13,728,624	669,419,865	
Hudson	862,774,517	41.15	2,096,782,770	103,278,028	132,477,480	2,352,518,278	
Hunterdon	167,265,439	17.35	316,160,122	8,273,752	8,274,501,965		
Mercer	553,333,238	40.95	1,351,242,900	2,551,558	61,420,874	1,415,226,332	
Middlesex	645,408,912	23.83	1,707,923,274	3,546,227	2,795,085,649		
Monmouth	1,824,080,018	94.45	1,931,304,985	757,708	89,303,465	2,021,386,156	
Morris	561,353,177	28.99	1,936,230,785	753,037	43,141,291	1,980,125,113	
Ocean	1,037,739,918	91.65	1,063,737,962	551,115	41,737,611	1,106,026,688	
Passaic	683,872,770	31.65	2,167,791,570	1,986,057	82,217,364	2,252,060,991	
Salem	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081	
Somerset	173,688,297	17.20	1,004,575,345	636,905	17,948,034	1,023,213,484	
Sussex	95,113,616	23.83	339,190,134	58,313	5,845,26	405,083,743	
Union	1,008,852,110	25.33	3,439,398,976	4,949,813	3,558,023,768		
Warren	155,844,897	51.45	301,170,046	916,835	18,223,871	320,310,752	
State Totals	\$15,562,392,240	45.76%	\$34,009,421,775	\$158,894,360	\$1,455,228,530	\$35,623,544,665	

* Exclusive of Class II Railroad Property.

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STATE OF NEW JERSEY

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	6	
						1	2
Atlantic	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$832,929,694	
Bergen	1,367,324,829	26.95	528,847,757	2,261,772	95,945,206	5,367,054,765	
Burlington	207,443,354	23.29	890,819,599	143,577	18,308,518	909,271,694	
Camden	612,750,859	40.88	1,498,897,134	2,402,630	57,816,691	1,159,116,455	
Cape May	508,998,466	95.24	534,457,586	81,293	217,854,006	552,122,885	
Cumberland	132,649,722	34.27	381,104,884	190,738	18,824,040	406,119,662	
Essex	1,863,839,060	43.87	4,238,474,433	25,333,916	202,342,300	4,476,170,619	
Gloucester	172,723,845	28.67	604,492,655	90,713	13,925,247	618,508,615	
Hudson	850,024,442	42.22	2,013,126,645	106,843,910	148,265,430	2,288,235,855	
Hunterdon	62,416,167	17.44	357,920,226	123,980	8,141,792	346,185,993	
Mercer	535,429,552	41.24	1,298,151,663	2,552,188	61,766,327	1,302,770,118	
Middlesex	552,739,284	22.13	2,497,588,386	8,576,906	69,765,935	2,575,931,087	
Monmouth	1,731,306,964	98.63	1,763,305,273	606,416	82,864,765	1,840,770,665	
Morris	461,374,204	26.22	1,770,878,739	757,358	18,041,870,976		
Ocean	408,307,856	40.13	1,017,491,833	144,055	16,353,936	1,033,989,874	
Passaic	651,811,486	32.31	3,217,268,840	2,010,555	75,918,236	2,005,197,631	
Salem	54,890,972	22.91	239,215,504	34,318	21,480,931	251,141,063	
Somerset	155,324,306	16.31	382,616,207	617,019	16,223,521	989,456,747	
Sussex	86,631,808	23.79	364,142,175	65,195	5,556,272	339,763,642	
Union	926,348,355	27.92	3,318,368,051	5,049,247	104,031,827	3,428,099,125	
Warren	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,839	
State Totals	\$11,826,113,635	30.80%	\$32,134,974,508	\$159,427,175	\$1,113,498,575	\$33,400,900,258	

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STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	1 Average Ratio of Assessed Value of Real Property**	2 Average Ratio of Assessed Value to True Value of Real Property*	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property		5 Assessed Valuation of All Personal Property	6 Equalized Valuation
					4	5		
Atlantic	\$186,169,124	23.98%	\$776,183,621	\$628,860	\$19,396,078	\$796,203,659		
Bergen	1,153,155,235	23.48	4,932,924,378	2,348,576	148,547,737	5,033,820,981		
Burlington	169,633,835	20.61	822,917,796	132,794	27,370,924	850,481,514		
Camden	439,820,186	31.18	1,410,887,244	2,380,317	61,276,583	1,474,793,144		
Cape May	493,759,824	97.95	504,136,375	81,297	36,624,462	540,842,134		
Cumberland	118,171,722	32.06	368,805,659	158,635	21,003,154	389,798,448		
Essex	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,336,516,248		
Gloucester	138,326,233	22.56	613,159,845	19,92,314	19,556,425	632,838,584		
Hudson	45,49	1,863,688,604	126,673,331	150,451,152	2,142,813,247			
Hunterdon	50,674,703	16.39	329,265,206	137,223	11,102,794	340,305,223		
Mercer	440,802,141	35.09	1,256,209,713	2,583,415	74,670,712	1,333,473,840		
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311		
Monmouth	504,692,325	30.76	1,640,563,195	603,677	44,077,723	1,685,244,595		
Morris	344,53,255	20.84	1,653,333,761	754,277	47,219,777	1,701,327,815		
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,258	983,347,077		
Passaic	615,816,905	32.51	1,894,273,039	2,067,948	87,612,286	1,983,355,323		
Salem	49,768,277	22.94	216,919,322	34,200	28,448,102	240,401,624		
Somerset	146,899,931	16.32	9,00,122,995	620,725	24,440,982	925,204,702		
Sussex	55,177,440	16.31	338,315,958	63,307	7,557,423	345,966,888		
Union	831,349,115	26.50	3,136,381,496	5,048,254	138,045,987	3,280,975,747		
Warren	55,519,013	21.37	259,857,497	864,318	12,333,063	273,054,883		
State Totals	\$9,101,995,317	30.06%	\$30,275,285,466	\$167,275,317	\$1,329,206,914	\$31,771,767,897		

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,506	\$19,334,286	\$774,345,900
Bergen	1,050,977,335	23.75	4,549,813,081	2,395,409	143,108,664	4,693,317,154
Bergen	155,395,511	20.55	756,346,480	136,369	26,172,493	782,655,351
Burlington	427,856,404	32.20	1,228,055,390	3,203,244	61,761,130	1,393,620,073
Camden	285,563,902	61.63	479,564,454	144,456	22,143,508	591,582,408
Cape May	115,779,735	31.63	365,936,379	191,808	20,856,374	381,635,161
Cumberland	1,167,692,780	41.41	1,297,827	14,297,810	4,129,170,470	4,129,170,470
Essex	117,454,472	19.77	594,069,562	92,814	18,854,525	613,616,525
Gloucester	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hudson	48,014,822	16.21	140,935	10,149,172	3,006,518,163	1,306,119,269
Hunterdon	425,477,944	36.62	1,161,786,936	2,664,323	73,067,930	2,302,206,222
Mercer	458,177,788	20.71	2,212,217,066	6,666,037	83,322,519	621,733
Middlesex	478,118,610	31.27	1,529,074,526	146,934	41,900,647	1,571,596,905
Monmouth	330,740,574	20.91	1,562,378,644	729,425	45,453,977	1,608,553,056
Morris	294,794,275	24.34	841,538,065	24,093,662	865,778,663	1,543,866,914
Ocean	697,378,613	34.01	1,156,362,228	2,102,833	83,191,851	217,228,032
Passaic	48,940,146	25.20	194,260,522	41,765	22,925,745	831,606,535
Salem	134,561,752	16.71	805,443,751	625,570	25,537,214	322,333,156
Somerset	52,244,823	16.50	316,634,278	64,809	7,634,069	134,597,389
Sussex	798,907,559	27.19	2,938,164,142	5,060,555	3,077,832,066	256,382,378
Union	33,001,359	21.99	243,751,467	644,944	12,005,367	
Warren						
State Totals	\$8,442,992,754	29.88%	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,635,017

* Exclusive of Class II Railroad Property.

** In computing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property		5 Assessed Valuation of All Personal Property	6 Equalized Valuation
				4	5		
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,365	\$17,879,222	\$756,812,322	
Bergen	1,018,571,151	24.03	4,239,516,036	2,567,759	135,847,194	4,377,931,019	
Burlington	125,689,459	18.78	689,347,509	136,707	22,278,647	691,762,863	
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904	
Cape May	181,305,323	39.54	438,566,845	156,814	10,639,122	449,365,781	
Cumberland	112,292,975	31.58	355,793,053	142,217	20,240,312	376,176,382	
Essex	1,528,775,150	41.05	8,733,916,072	10,514,294	260,842,055	3,995,273,041	
Gloucester	99,042,181	18.28	612,335,518	93,605	5,531,463,033	5,531,463,033	
Hudson	832,002,177	60.93	1,633,617,306	129,827,297	146,308,627	1,009,253,250	
Hunterdon	45,632,167	15.84	288,180,216	143,741	10,326,397	298,650,354	
Mercer	408,827,186	37.37	1,063,420,253	2,686,406	69,839,976	1,165,946,635	
Middlesex	435,281,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,190	
Monmouth	420,409,692	29.20	1,439,393,205	656,808	38,854,942	1,479,309,855	
Morris	299,343,902	29.07	1,491,716,281	737,490	42,065,910	1,534,519,451	
Passaic	162,650,818	21.29	764,108,608	148,757	7,323,305	784,582,650	
Salem	564,380,226	34.12	1,633,953,558	1,541,097	83,811,601	1,739,206,056	
Somerset	46,826,491	23.30	260,938,877	41,891	22,623,725	223,604,493	
Sussex	125,480,316	16.86	744,117,245	628,070	24,757,511	760,502,826	
Union	45,637,951	15.96	285,927,479	42,846	7,023,148	292,895,473	
Warren	771,738,559	28.00	2,756,238,288	4,984,653	130,638,605	2,891,816,426	
	51,985,645	22.36	232,431,751	638,827	11,543,642	244,614,220	
State Totals	\$7,843,164,021	29.48%	\$26,605,833,129	\$165,768,237	\$1,231,245,418	\$28,002,846,804	

*Exclusive of Class II Railroad Property.

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STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$690,842	\$17,467,366	\$739,721,450
Bergen	904,106,624	22.24	2,257,254,341	2,169,303,801	4,187,901,619	4,187,901,619
Burlington	107,038,459	17.06	338,109	20,277,264	647,639,714	647,639,714
Camden	338,294,494	26.95	3,425,467	53,539,949	1,312,236,419	1,312,236,419
Cape May	79,268,605	18.13	437,295,585	165,075	8,206,973	8,206,973
Cumberland	67,087,642	19.08	351,579,150	156,274	15,428,447	15,428,447
Essex	40,833	3,111,590,280	14,232,454	258,772,255	3,885,021,016	3,885,021,016
Gloucester	95,308,639	18.65	511,352,909	93,877	16,718,668	16,718,668
Hudson	52,08	1,588,297,012	131,932,310	145,523,177	1,863,753,499	1,863,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,320	9,805,320
Mercer	387,618,630	37.21	1,041,713,457	2,847,936	67,617,702	67,617,702
Middlesex	414,079,875	22.56	1,825,134,154	6,591,406	75,010,917	75,010,917
Monmouth	265,676,855	19.30	1,376,908,575	6,814,024	1,917,063,777	1,917,063,777
Morris	262,805,204	18.51	1,420,165,567	733,056	1,407,866,914	1,407,866,914
Ocean	96,088,998	13.59	706,844,001	706,844,001	1,457,574,338	1,457,574,338
Passaic	550,324,857	34.50	1,595,613,840	1,545,606	14,602,932	14,602,932
Salem	46,745,948	23.07	292,633,750	20,311,181	1,677,470,192	1,677,470,192
Somerset	114,725,524	16.23	706,809,088	41,891	20,528,541	20,528,541
Sussex	43,475,293	16.37	205,582,214	618,092	21,395,704	21,395,704
Union	749,104,122	29.19	2,566,518,258	4,437,427	6,468,129	7,272,099,770
Warren	49,812,908	22.29	2,223,458,750	4,961,048	129,390,294	2,701,039,700
			635,384	11,346,503	235,440,637	
State Totals	\$7,074,687,049	27.86%	\$25,390,740,313	\$172,667,564	\$1,159,626,631	\$26,723,034,568

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957, as amended

COUNTY	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed Value to True Value of Real Property	Aggregate True Value of Real Property*	3		Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
				1	2			
Atlantic	\$147,504,413	21.01%	\$102,176,049			\$726,057	\$16,588,113	\$719,490,219
Bergen	838,270,266	22.49	3,816,703,697	2,647,840	1,42,001	115,303,413	3,324,651,350	
Burlington	97,750,218	17.03	573,977,736	142,000	3,525,258	18,779,068	592,898,805	
Camden	326,188,685	27.09	1,203,959,820	51,197,173	1,238,682,357	51,197,173	1,238,682,357	
Cape May	76,592,612	17.75	4,314,80,970	167,493	7,785,148	439,433,620	7,785,148	
Cumberland	65,890,642	19.62	335,897,036	14,160,865	15,188,715	351,216,616	15,188,715	
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,185,493	3,710,044,736	257,185,493	
Gloucester	91,862,213	19.16	479,419,939	103,478	15,874,353	495,397,730	15,874,353	
Hudson	823,458,615	55.90	1,477,186,494	131,112,801	145,102,072	1,749,401,367	1,749,401,367	
Hunterdon	42,089,826	16.32	257,948,318	147,143	9,427,484	267,523,445	267,523,445	
Mercer	373,963,900	37.70	992,073,283	2,933,882	64,786,015	1,039,793,180	1,039,793,180	
Middlesex	313,834,733	22.75	1,461,896,723	6,393,031	66,038,314	1,740,528,068	1,740,528,068	
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,595	1,286,902,595	
Morris	225,692,467	18.19	1,295,591,223	734,392	34,095,196	1,330,421,411	1,330,421,411	
Ocean	90,135,571	13.66	660,082,786	164,338	13,676,144	673,923,468	673,923,468	
Passaic	528,233,240	34.75	1,520,040,658	1,513,485	76,078,212	1,587,632,353	1,587,632,353	
Salem	45,750,223	22.29	205,103,365	48,910	20,187,727	225,340,002	225,340,002	
Somerset	101,234,169	16.28	621,929,946	646,884	20,600,876	643,177,656	643,177,656	
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,388,063	251,388,063	
Union	701,065,257	29.51	2,375,992,310	4,842,701	125,607,515	2,506,442,556	2,506,442,556	
Warren	46,251,946	22.44	206,116,461	639,740	11,234,635	217,990,886	217,990,886	
State Totals	\$6,762,850,349	28.46%	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153	\$25,052,285,153	

*Exclusive of Class II Railroad Property.

STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	Aggregate Assessed Value of Real Property	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	3		Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
				1	2			
Atlantic	\$143,694,344	21.62%	\$664,594,164	\$728,061	2,644,012	\$16,145,144	\$61,467,369	
Bergen	802,163,858	23.23	3,453,738,294	148,172	107,512,497	3,563,954,903		
Burlington	89,837,190	16.64	539,881,352	3,344,744	17,386,268	555,145,792		
Camden	311,803,841	27.49	1,134,229,565	167,286	49,322,032	1,187,296,361		
Cape May	72,604,852	18.79	386,325,711	161,190	7,301,969	395,794,916		
Cumberland	62,464,384	20.24	238,916,942	14,399,505	2,377,800,728	223,239,254		
Essex	1,390,741,060	42.94	863,119,454	18,08	109,539	3,491,117,176		
Gloucester	819,835,493	18.08	477,433,907	1,376,145,789	152,692,939	492,199,619		
Hudson	59,57	1,376,145,789	239,573,417	151,530	1,661,635,200	1,661,635,200		
Hunterdon	39,939,714	16.67	30,938	2,990,471	9,134,074	248,859,041		
Mercer	201,010,976	30.98	929,365,912	62,158,948	1,004,455,331			
Middlesex	339,115,706	22.59	1,301,115,626	7,385,308	59,901,723	1,568,402,717		
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807		
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,368,811		
Ocean	79,207,827	13.22	599,234,047	163,339	12,450,624	0,01,808,070		
Passaic	549,822,154	36.14	1,410,836,344	1,569,336	78,308,646	1,490,774,585		
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104		
Somerset	95,160,325	17.14	555,281,235	668,258	19,603,271	575,452,764		
Sussex	37,811,577	17.10	221,105,779	65,637	5,601,094	226,832,510		
Union	602,545,088	30.35	2,182,936,379	4,951,386	119,050,735	2,306,947,520		
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066		
State Totals	\$6,361,413,337	29.10%	\$21,864,172,311	\$174,014,364	\$1,072,519,140	\$23,111,305,915		

*Exclusive of Class II Railroad Property.

STATE OF NEW JERSEY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955, as amended

COUNTY	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property*	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,686	100,170,502	3,330,685,835
Burlington	80,870,146	16.35	493,748,908	163,073	15,507,158	509,419,179
Camden	297,008,778	27.78	1,069,998,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	154,602,695	167,686	6,936,424	361,726,807
Cumberland	60,141,963	20.36	285,364,373	167,572	13,929,298	309,461,220
Essex	1,354,912,845	43.98	3,050,881,634	13,125,396	3,335,350	3,465,350,110
Gloucester	83,251,452	18.44	451,425,254	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,631,550	155,187,660	1,690,379,386
Mercer	38,067,186	16.76	227,035,663	139,864	8,897,668	236,133,195
Middlesex	282,010,625	34.71	889,248,228	3,157,046	60,213,217	952,618,491
Monmouth	296,637,238	20.66	1,436,311,901	7,589,685	55,367,737	1,499,469,373
Morris	218,275,414	21.72	1,004,889,694	686,982	25,603,510	1,031,160,186
Ocean	187,393,672	18.42	1,017,535,992	726,582	20,050,844	1,047,313,418
Passaic	73,331,906	13.53	542,263,161	163,868	11,084,074	533,511,407
Salem	405,029,564	34.74	1,335,183,257	1,533,158	69,035,316	1,409,311,731
Somerset	39,407,418	21.47	184,436,427	48,913	21,228,411	205,713,751
Sussex	90,623,845	17.78	504,657,771	634,375	18,165,335	529,517,541
Union	35,941,402	17.15	206,840,225	77,181	5,188,939	215,106,365
Warren	629,220,523	32.04	1,963,828,253	5,038,486	114,459,555	2,083,374,294
	43,142,679	23.03	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,659,016	29.44%	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954, as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,663,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	688,529,638	25.53	2,725,947,602	2,490,150	96,981,813	2,835,409,656
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,339	421,804,478
Camden	284,092,451	34.59	821,429,256	3,500,273	45,054,836	869,984,665
Cape May	66,947,751	22.04	293,078,937	107,686	6,228,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,398,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,389,050	47,859,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,836,025	138,383,506	164,003,197	1,741,232,728
Hunterdon	36,330,808	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	23,588	1,113,693,546	8,149,355	52,892,160	1,234,735,061	
Monmouth	211,240,701	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	790,974,776	21.83	728,382	26,872,733	827,575,891	
Ocean	174,627,246	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	68,910,060	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salmon	451,885,617	33,342,042	109,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,736	18,782,523	445,766,896
Sussex	35,072,107	17.91	105,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,106,405	1,786,885,874
Warren	42,086,263	23.74	179,795,853	688,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74%	\$17,811,621,204	\$180,059,033	\$1,007,778,907	\$18,999,459,204

* Exclusive of Class II Railroad Property.

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